

ERNST & YOUNG/DELPHI
SIXTH FEE APPLICATION

EXHIBIT D-1

Exhibit D - 1
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period June 2, 2007 through June 29, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with B. Hamblin, K. Asher and S. Sheckell regarding payment status.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with N. Miller regarding budget to actual analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Work on budget to actual analysis per N. Miller.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Meeting coordination for engagement team.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Look up of users title for STKS system as part of the GM walkthrough.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Review of the IAS Hyperion walkthrough.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Prepare email to S. Pacella detailing the application control review done.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Tested new users for Dacor.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Updated budget vs. actual time.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Updated password setting as part of the GM walkthrough.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Correspondence to obtain fee information from international locations.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Correspondence with E&Y France regarding statutory issues.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Review of the ASM.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/4/2007	Review of hours charged to the audit code to date as compared to the budget.	1.5			A1
Miller	Nicholas S.	NSM	Manager	6/4/2007	Meeting with K. St. Roman to discuss the Company's control testing strategy.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/4/2007	Time incurred to review the controls testing strategy.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Discuss review comments re: Packard, DGI, and Corp. Datacenter walkthroughs.	1.6			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Meet with team to discuss questions on walkthrough documentation requirements, review comments for IAS and PwC, and status of planning documents.	1.5			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Review Packard walkthrough performed by PwC.	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/4/2007	Communication with international offices	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/4/2007	Review planning materials	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Discussion with S. Pacella related to Packard walkthrough comments and updating of review comments provided to PwC.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Follow-up regarding GM walkthrough, review of walkthrough and supporting documentation.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Updating of workplans for tier 1, 2, & 3 applications.	2.3			A1
Ambrose	Nicklaus C.	NCA	Staff	6/5/2007	Powertrain - Discussion with R. Valerio regarding physical inventory observation procedures for Rochester plant.	0.2			A1
Ambrose	Nicklaus C.	NCA	Staff	6/5/2007	Powertrain - Discussion with R. Miner regarding physical inventory observation at Rochester plant.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with N. Miller regarding budget to actual analysis.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Review of Delphi outstanding invoice analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Work on updates to budget to actual analysis per N Miller.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with J. Hasse and A. Krabill regarding Delphi European Planning Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with M. Sakowski regarding new office coordination for K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Log in, print, file and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Meeting coordination per engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Preparation of reminder emails to international locations regarding Delphi 2006 Actual Fees and 2007 Hours estimate.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Update international audit hours summary for new templates/information received.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Review PwC responses to the review notes provided on the Packard walkthrough.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed IAS eTBR walkthrough.	3.7			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed the STKS and HTKS user lists to determine any missing information. (Logical access - GM)	1.8			A1
Hawfield Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Saginaw - Discussion with J. Perkins related to E&Y statutory accounting conclusions reached relative to Strasbourg's recorded goodwill balance.	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/5/2007	Powertrain - Time incurred sending internal/external correspondence regarding reports needed for the 2007 Powertrain APIs	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/5/2007	Review of hours charged to the audit code to date as compared to the budget.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/5/2007	Time incurred to review the controls testing strategy.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/5/2007	Review Packard walkthrough performed by PwC.	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of eTBR walkthrough performed by Delphi Internal Audit.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with B. Hamblin regarding engagement economics schedules.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with S. Sheckell regarding engagement economics.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill and C. Knobbs regarding Prague meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill regarding 2007 Integrated Audit Planning Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with G. Curry regarding Delphi Printer Request for Thermal per N. Miller.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with J. Hasse regarding updated Qrly. Div. Mtg. - AIHG meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill regarding international audit hours summary status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Update international audit hours summary for new templates/information received.	0.9			A1
Ciangu	Roxana M.	RMC	Staff	6/6/2007	Update SOD review and access to privileged IT functions for GM walkthrough.	0.6			A1
Heming Krabill	Jeffrey M. Aaron J.	JMH AJK	Partner Senior Manager	6/6/2007 6/6/2007	Discuss 2nd quarter planning matters Correspondence with E&Y France regarding statutory issues.	1.1 0.2			A1 A1
Krabill	Aaron J.	AJK	Senior Manager	6/6/2007	Review of the ASM.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Discuss review comments re: Packard, DGL and Corp. Datacenter walkthroughs.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with J. Piazza and M. Zaveri to discuss agenda and participants for the European Planning meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with PwC to discuss E&Y feedback on walkthrough performed at Packard.	0.8			A1

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Pacella	Shannon M.	SMP	Manager	6/6/2007	Prepare meeting schedule and agenda topics for European Planning meeting.	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/6/2007	Review budget information for account	1.6			A1
Sheckell	Steven F.	SFS	Partner	6/6/2007	Review planning materials	2.9			A1
Stille	Mark Jacob	MJS	Senior	6/6/2007	Discussion with S. Pacella regarding classification of time related to budget, open items, and walkthrough questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/6/2007	Updating of budget to actuals.	5.5			A1
Ambrose	Nicklaus C.	NCA	Staff	6/7/2007	Powertrain - Discussion with P. Beiter regarding physical inventory observation at Rochester plant, including when to meet, documents requested and procedures to be performed.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Coordination of sending original Statutory Rep Letter to Spain per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Correspondence with A. Krabill regarding international audit hours summary status.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Update international audit hours summary for new templates/information received.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Conference call with B. Welsh to discuss various shared service center audit planning matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Correspondence to obtain fee information from international locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Correspondence with E&Y France regarding statutory issues.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Preparation of materials for the European Planning meeting.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Review of the ASM.	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/7/2007	Communication with international offices	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/7/2007	Follow-up regarding GM walkthrough, review of walkthrough and supporting documentation.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/7/2007	Review of Packard walkthrough (program change) and supporting documentation performed by PwC.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/7/2007	Updating of budget to actuals.	2.7			A1
Ambrose	Nicklaus C.	NCA	Staff	6/8/2007	Powerttrain - Discussion with P. Belter regarding physical inventory observation at Rochester plant, including when to meet, documents requested and procedures to be performed.	0.4			A1
Ambrose	Nicklaus C.	NCA	Staff	6/8/2007	Powerttrain - Travel time to Rochester Delphi plant for physical inventory observation.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Log in, print, file and distribute new IA reports received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Preparation of Qrtly Division Meetings - Summary per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Review files and accounting memo binder for tooling memo per A. Krabill.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Preparation of follow-up emails regarding tax pre-approvals per C. Tosto.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Correspondence with B. Welsh and M. Grye regarding Czech Republic - Delphi 2006 Actual Fees and 2007 Hours estimate - Template.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Update international audit hours summary for new templates/information received.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/8/2007	Prepared staffing summaries for K. St. Roman.	1.1			A1
Kearns	Mathew R.	MRK	Senior	6/8/2007	Powerttrain - Participating in a conference call to discuss inventory procedures as well as communicating procedures to staff member.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of Packard walkthrough (program change) and supporting documentation performed by PWC.	1.9			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powerttrain - Meeting w/ P. Beiter to obtain general overview of inventory count, current status of inventory per client analysis and SAP.	0.6			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powerttrain - Performing counts of inventory at Rochester plant guided by P. Beiter.	3.4			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powerttrain - Tour of Delphi plants to understand whereabouts of shipping, receiving, and main classes of inventory guided by P. Beiter	0.7			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powerttrain - Travel time to Buffalo, NY after performing physical inventory in Rochester.	1.0			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powerttrain - Wrap-up meeting with P. Beiter.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with N. Miller and B. Hamblin regarding Delphi Audit Code - New Activity Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with A. Krabill regarding status of e-Room, status of international fee summary, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with J. Hasse regarding Bi-weekly Tinko meeting schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with J. Henning regarding controls optimization meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with C. Tosto and S. Hernandez regarding Mexico Tax Services Agreement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with S. Pacella regarding TSRS billing info required per B. Hamblin.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/11/2007	Preparation of materials for the European planning meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/11/2007	Review of the division control testing program	1.8			A1
Marold	Erick W.	EWMM	Senior	6/11/2007	Reviewed Delphi's final framework related to accounts receivable.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W	EWM	Senior	6/11/2007	Reviewed Delphi's final framework related to fixed assets.	2.8			A1
Marold	Erick W	EWM	Senior	6/11/2007	Reviewed Delphi's final framework related to the treasury cycle.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the expenditure process.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the fixed asset process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the inventory process.	2.1			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the payroll process.	1.4			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the revenue process.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/11/2007	Meeting with J. Piazza, B. Garvey and PwC to discuss SOX testing status and international coordination.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/11/2007	Reviewed Packard walkthrough and provided feedback to PwC accordingly.	1.6			A1
Ramney	Amber C.	ACR	Senior	6/11/2007	Preparing the 2007 International Instructions.	1.3			A1
Ramney	Amber C.	ACR	Senior	6/11/2007	Completing required planning items for the 2007 audit.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Discussion with S. Pacella regarding budget to actual and updating of actuals in budget.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Review of updated Packard Logical Access walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Discussion of comments with S. Pacella regarding Packard Logical Access walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of review comments based on discussion with S. Pacella regarding Packard Logical Access walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of GM Client Assistance Listing for testing procedures.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Coordination with interns and M. Sakowski regarding E&Y New MAC Addresses and Access Badge Request Forms.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with A. Ramney regarding Delphi Hierarchy Chart.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Log, print and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Meeting coordination for engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Miscellaneous activities such as providing assistance to engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with A. Krabill regarding Status of International Fees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with H. Huppertz regarding Germany - Delphi 2006 Actual Fees and 2007 Hours estimate - Template.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Update international fee summary for new templates received.	0.7			A1
Averill	Pamela S.	PSA	Intern	6/12/2007	Prepare barcodes on 2006 workpapers.	3.3			A1
Averill	Pamela S.	PSA	Intern	6/12/2007	Compiled a spreadsheet with the barcode and title of each folder for the 2006 workpapers.	3.1			A1
Harzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Meeting with A. Krabill and E. Marold to discuss internal control optimization strategy for 2007 internal control audit of Delphi.	1.4			A1
Hemming	Jeffrey M.	JMH	Partner	6/12/2007	Planning meeting to discuss controls testing approach across routine processes.	2.4			A1
Hemming	Jeffrey M.	JMH	Partner	6/12/2007	Quarterly audit status review call with Area PPD and AABS leadership.	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/12/2007	Powertain - Obtaining post physical inventory reports for the Rochester API that occurred on 6/9.	0.6			A1
Korovesis	Janine	JK	Intern	6/12/2007	Perform Company background research	1.4			A1
Korovesis	Janine	JK	Intern	6/12/2007	Revised PSP International	1.6			A1
Korovesis	Janine	JK	Intern	6/12/2007	Modified Excel file regarding Delphi Income Statement and Balance Sheet	1.7			A1
Korovesis	Janine	JK	Intern	6/12/2007	Work on Audit Planning Documents for DASA	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Meeting with A. Brazier, J. Montgomery and A. Ranney to discuss accounting matters with respect to the implementation of SAP in certain European countries.	1.7			A1

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Krabill	Aaron J.	AIK	Senior Manager	6/12/2007	Meeting with J. Williams, N. Miller and J.P. Joubert to discuss issue with the tie out of inventory test counts.	1.4			A1
Krabill	Aaron J.	AIK	Senior Manager	6/12/2007	Meeting with S. Sheckel, M. Hatzfeld and E. Marold to discuss revisions to the division control testing audit program.	2.4			A1
Krabill	Aaron J.	AIK	Senior Manager	6/12/2007	Review of the division control testing program.	1.5			A1
Krabill	Aaron J.	AIK	Senior Manager	6/12/2007	Review of Q1 archive information.	1.2			A1
Marold	Erick W.	EWI	Senior	6/12/2007	Reviewed Delphi's final framework related to inventory.	2.7			A1
Marold	Erick W.	EWI	Senior	6/12/2007	Reviewed Delphi's final framework related to the financial statement close process.	2.4			A1
Marold	Erick W.	EWI	Senior	6/12/2007	Reviewed Delphi's final framework related to the treasury cycle.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Evaluation of budget overages for the first quarter	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with J. Lamb to discuss collection of April invoice.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with K. St. Romain and E. Marold to discuss the Company's internal controls testing strategy.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with A. Krabill, M. Hatzfeld and E. Marold to discuss the controls testing strategy.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with S. Sheckel, J. Henning, A. Krabill and E. Marold to discuss the controls testing strategy.	2.9			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with J. Williams and A. Krabill to discuss the process for tying out physical inventory test counts.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Meeting with A. Brazier and A. Krabill to discuss the impact of changes in functional currency at various locations.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Completing required planning items for the 2007 audit.	4.1			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Walking the interns through the Company's background and getting them acquainted with the team.	2.4			A1
Schaffert	Glen A.	GAS	Partner	6/12/2007	Quarterly audit status review call.	2.0			A1

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Sheckell	Steven F.	SFS	Partner	6/12/2007	Coordination of international activities	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/12/2007	Planning activities	2.9			A1
Sheckell	Steven F.	SFS	Partner	6/12/2007	Review internal controls listing for audit	2.6			A1
Skonieczny	Jennifer L.	JLS	Intern	6/12/2007	Review of prior year & current year workpapers to gain understanding of client environment, templates used, etc.	4.6			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Discussion with T. Hector regarding access to production libraries for GM applications.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Prepare email to T. Hector to provide examples of access to production libraries.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Time spent going over client environment, applications, templates used at Delphi, CiAMx, questions, etc. with J. Skonieczny.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Preparing PowerPoint presentation for SAP application controls configured differently across company codes.	2.8			A1
Ambrose	Nicklaus C.	NCA	Staff	6/13/2007	Powertrain - Document test counts, tie counts to preliminary tag and part listing.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Preparation Fresh Start Accounting/Valuation Topics agenda per S. Sheckell and A. Krabill	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Coordination of pick-up of new badges for interns.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with A. Krabill and S. Sheckell regarding voicemail regarding audit next year for the Delphi Foundation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with J. Hasse regarding future Bi-weekly Timko meeting schedule and adding M. Hatzfield and A. Krabill as attendees.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with S. Pacella, A. Krabill and K. Cash regarding Prague travel Details.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Log in, print and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Meeting coordination for engagement team.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRK	Client Serving Associate	6/13/2007	Revise agenda from audit status meeting per A. Krabill.	0.6			A1
Aquino	Heather	HRK	Client Serving Associate	6/13/2007	Revisions to Summary 2007 Hours Estimate for new template received	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Meeting with A. Krabill, A. Ramsey, and H. Aquino regarding calendar for 2007 audit	0.4			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Obtain Delphi security badge	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Continue preparing barcodes on 2006 workpapers.	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Continue compiling a spreadsheet with the barcode and title of each folder	0.7			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Prepared team calendar for 2007 audit	1.2			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Prepared Q2 Files for review workpapers	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Reviewing GfAMx program for 2007 audit and making changes accordingly	1.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Updated GfAMx with DSC notes for 2007 audit	1.8			A1
Cash	Kevin L.	KLC	Partner	6/13/2007	Planning for Europe kick off meeting and international coordination	1.2			A1
Cash	Kevin L.	KLC	Partner	6/13/2007	Discussion of IT planning	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Review of SOP 98-1 accounting literature in preparation for meeting with A. Brazier to discuss Delphi application related to in process SAP implementation projects.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with A. Brazier re. Delphi application of SOP 98-1 accounting to current SAP implementation programs.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Powertrain - Meeting with D. Williams and J. Brooks to discuss W-Car GM warranty settlement, and status update on Catalyst/Unicore deal and DCX negotiations.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Powertrain - Preparation for meeting with D. Williams to discuss W-Car GM warranty settlement, and status update on Catalyst/Unicore deal and DCX negotiations.	0.9			A1
Horner	Kevin John	KJH	Staff	6/13/2007	Worked on coordination of physical inventory observations for various plants across divisions	0.9			A1
Korovesis	Janine	JK	Intern	6/13/2007	Compiled Hyperion data regarding Delphi's global operations	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Korovesis	Janine	JK	Intern	6/13/2007	Documented various exchange rates for the period 1/1/99 thru 12/31/04	1.7			A1
Korovesis	Janine	JK	Intern	6/13/2007	Worked on Audit Planning Documents for DASA	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Meeting with A. Ranney to discuss intern responsibilities.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Research related to DPSS accounting question.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Review of the division control testing program.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Review archive information for Q1.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Meeting with J. Piazza and A. Brazier to discuss the accounting for SAP implementation costs.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Preparation of slides for the T. Tinko update meeting	2.2			A1
Marold	Erick W.	EWM	Senior	6/13/2007	E&S - Attended the status update meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Attended the bi-weekly update meeting with K. St. Roman and N. Miller.	1.4			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Provided information to E&Y teams performing substantive procedures in China related to the nature of our procedures for LCM inventory reserves.	1.2			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Discussed the 2007 API test count procedures as they relate to agreeing counts to the post physical perpetual inventory records.	1.3			A1
Miller	Nicholas S.	NSM	Manager	6/13/2007	Time spent planning for the inventory observations.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/13/2007	Meet with K. Cash to discuss planning open items and Europe Planning Meeting logistics.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/13/2007	Reviewed eTBR and DGL walkthroughs - provide feedback to Internal Audit.	3.8			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Assisting our Mexico E&Y team in obtaining intercompany balances.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Completing required planning items for the 2007 audit.	3.9			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Walking J. Korovesis through the steps to update the Scoping file with 3/31/07 balances.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Walking P. Averill through the process to set up workshops in GAMX.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheeckell	Steven F.	SFS	Partner	6/13/2007	Coordination of international activities	1.1			A1
Skonieczny	Jennifer L.	JLS	Intern	6/13/2007	Continue review of prior year & current year workpapers to gain understanding of client environment, templates used, etc.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Discussion of review comments for cTBR walkthrough with S. Pacella.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Time spent going over client environment, applications, templates used at Delphi, GAMS, questions, etc. with intern, J. Skonieczny.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Prepare presentation for SAP application controls configured differently across company codes.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with B. Hanblin and N. Miller regarding Delphi Budget to Actual.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with B. Hanblin regarding status of approval/payment of April invoice and holdback (October 06 - January 07).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with N. Miller regarding final 2007 Audit Engagement Letter.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Coordination of meetings per engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with G. Curry and A. Krabill regarding status of Delphi mailbox.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with interns regarding Information need for Delphi Engagement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with J. Hasse and A. Krabill regarding Travel Itinerary - Europe.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with L.E. Filkins regarding Independence presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with P. Averill, A. Ranney and A. Krabill regarding preparation of team calendar.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Preparation of new Badge Requests.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Revisions to status update meeting presentation per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Update contact list for new Romania contact per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Revisions to Summary 2007 Hours Estimate for new template received.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/14/2007	Prepared calendar for 2007 audit.	0.6			A1
Averill	Pamela S.	PSA	Intern	6/14/2007	Reviewing GAMA program for 2007 audit and making changes accordingly	7.3			A1
Hemming	Jeffrey M.	JMH	Partner	6/14/2007	Audit status meeting with T. Tinko, D. Bayles, and J. Williams	0.9			A1
Horner	Kevin John	KJH	Staff	6/14/2007	Powertrain: the out of inventory test counts for Rochester plant to determine procedures to follow for upcoming physical inventories.	1.9			A1
Kearns	Matthew R.	MKR	Senior	6/14/2007	Powertrain - Assisting E&Y Staff member with Physical Inventory Test Count Discrepancies	0.8			A1
Korovesis	Janine	JK	Intern	6/14/2007	Compiled Hypertion data regarding Delphi's global operations	2.4			A1
Korovesis	Janine	JK	Intern	6/14/2007	Prepared worksheet templates for Delphi Corporate Control Audit	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Research related to DPSS accounting question.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Review of the division control testing program.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Review archive information for Q1.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Meeting with A. Ranney to discuss intern responsibilities.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call with E. Marold, M. Kearns and N. Miller to discuss the plan to address the issues encountered with the tie out of inventory test counts.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AIK	Senior Manager	6/14/2007	Bi-weekly meeting with T. Tinko, D. Bayles, J. Williams, S. Sheckell, K. Asher, B. Thelan and J. Henning to discuss the status of various accounting matters.	1.2			A1
Krabill	Aaron J.	AIK	Senior Manager	6/14/2007	Preparation of slides for the T. Tinko update meeting	0.6			A1
Krabill	Aaron J.	AIK	Senior Manager	6/14/2007	Conference call with various division personnel, N. Miller, J. Williams and myself to discuss issues with inventory test count tie outs.	0.9			A1
Marold	Erick W.	EW/M	Senior	6/14/2007	Reviewed the 2006 ICFC for consideration of 2007 fraud risks.	1.7			A1
Marold	Erick W.	EW/M	Senior	6/14/2007	Reviewed GAMx test of control procedures related to non-routing controls.	3.1			A1
Marold	Erick W.	EW/M	Senior	6/14/2007	Updated a test version of GAMx to determine if the MEST option should be used for the 2007 audit.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2007	Conference call with J. Williams and various divisional personnel to address physical inventory tie-out procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/14/2007	Reviewed Corp Data center walkthrough and provide feedback to Internal Audit.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/14/2007	Meeting with A. Krabill to discuss European Kick-off meeting agenda, attendees and logistics.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Completing required planning items for the 2007 audit.	3.1			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Walking J. Koroveis through the steps to update the Scoping file with 3/31/07 balances.	2.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Walking P. Averill through the process to set up workshops in GAMx.	1.4			A1
Segei	Bryan K.	BKS	Partner	6/14/2007	Meeting with K. Asher and T. Tinko to discuss the audit.	3.0			A1
Sheckell	Steven F.	SFS	Partner	6/14/2007	Coordination of international activities	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/14/2007	Corporate planning meeting	1.6			A1
Skonieczny	Jennifer L.	JLS	Intern	6/14/2007	Review GAMx screen to gain an understanding of setup with M. Stille	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Discussion of review comments for DGL walkthrough with S. Pacella.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/14/2007	Time spent going over client environment, applications, templates used at Delphi, GAMx, questions, etc. with intern, J. Skonieczny.	1.7			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Updating and discussion of estimated IT hours letter.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Correspondence with A. Ranney and A. Krabill regarding ARMS staffing.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Correspondence with A. Krabill, A. Ranney and P. Averill regarding STARS database.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Miscellaneous activities such as providing assistance to engagement team.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Work on Independence presentation finalization for meeting per M. Martin and S. Sheckell.	0.8			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Continue preparation of team calendar for 2007 audit.	1.1			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Reviewing GAMx program for 2007 audit and making changes accordingly.	3.0			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Running planning reports out of AWS.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/15/2007	Coordinate with M. Stille the non-standard journal entries.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/15/2007	Created an SAP data tracking sheet.	0.7			A1
Korovesis	Janine	JK	Intern	6/15/2007	Compiled Hyperion data regarding Delphi's global operations.	1.7			A1
Korovesis	Janine	JK	Intern	6/15/2007	Edited and revised Q2 Client Assistance document for 07 Audit.	0.9			A1
Korovesis	Janine	JK	Intern	6/15/2007	Prepared Delphi 2006 Audit Documents for archive.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Meeting with S. Sheckell to discuss various audit matters.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Meeting with S. Parcella to discuss 2007 TSRS international testing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Review of international instructions with A. Ranney.	1.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Review of budget information relating to division audits.	2.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Meeting with A. Krabill to discuss European Kick-off meeting agenda, attendees and logistics.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Meeting with B. Garvey and K. Phelps to discuss feedback on the eTBR walkthrough	2.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Reviewed planning documents with M. Stille.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/15/2007	Completing required planning items for the 2007 audit.	3.2			A1
Ranney	Amber C.	ACR	Senior	6/15/2007	Pulling together various projects to be completed by the interns for the 2007 audit.	3.1			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Discussion regarding auditor independence	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Coordination of international activities	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Planning activities	2.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/15/2007	Downloading data from SAP into ACL for CAAT procedures	3.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/15/2007	Updating GMMx for performance of various walkthroughs	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Updating of budget to actuals.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing and going over procedures with J. Skonieczny for pulling documentation from SAP through ACL for CAAT	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing and helping J. Skonieczny with time submission for Delphi engagement.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Updating and discussion of estimated IT hours letter.	1.3			A1
Hyman	Heather L.	HLLH	Staff	6/16/2007	Thermal - Perform inventory observation in Lockport, NY.	10.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with B. Hamblin and N. Miller regarding budget to actual for review May 07.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Budget form pick-up with M. Sakowski for new intern badges.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with A. Ranney, P. Averill and A. Krabill regarding STARS database	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with L.E. Filkins regarding Delphi Independence Deck v06-07-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with I. Krutova regarding European Conference.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Preparation of email regarding Delphi European Planning Meeting - July 10th and 11th per A. Krabill.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/18/2007	Reviewing GAMx program for 2007 audit and making changes accordingly	6.8			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Review of divisional test of control worksheets within GAMx	2.2			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Preparation of consolidated planning documentation	1.8			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Review of divisional test of control program	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of Daily AutoBears for Delphi related articles.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of weekly bankruptcy news week.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Powertrain - Review of client-provided correspondence related to DCX settlement.	1.4			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Meeting with M. Kloss to go over inventory reporting instructions to send to divisions to coordinate test count the out procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Updated and completed client assistance list for the divisional interim test of controls procedures and substantive procedures.	1.7			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Worked on preparing divisional client assistance list for interim procedures.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/18/2007	Conference call with M. Mesima to discuss various European statutory audit matters	1.0			A1
Marold	Erick W.	EWMM	Senior	6/18/2007	Discussed with M. Boehm the control testing procedures as compared to Delphi's testing procedures.	0.7			A1
Marold	Erick W.	EWMM	Senior	6/18/2007	Communicated identified differences to Delphi related to the control testing procedures as compared to Delphi's testing procedures.	0.4			A1

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Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of budget to actual information completed by the finance group.	0.4			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Meeting with T. Tinko, J. Williams and treasury group to discuss Q2 topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Status update meeting with K. St. Romain.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Packard - Call with F. Nance to discuss various audit related topics.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of controls testing workprogram.	3.4			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of planning documents for the 2007 audit.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Thermal - Communication with E&Y France regarding additional Q2 accounting charges.	0.3			A1
Murawski	James P.	JPM	Intern	6/18/2007	Review Delphi's annual report.	1.1			A1
Murawski	James P.	JPM	Intern	6/18/2007	Researched annual reports that dealt with particular internal control issues for comparison.	3.8			A1
Murawski	James P.	JPM	Intern	6/18/2007	Compared E&Y's templates to look for differences, made necessary changes.	2.6			A1
Murawski	James P.	JPM	Intern	6/18/2007	Discussion with A. Ranney for an overview of Delphi.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/18/2007	Prepare email correspondence to international teams regarding 2007 IT procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/18/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Preparing the international instructions and related documents for the 2007 audit.	4.6			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Explaining how to set up controls and testing procedures for the 2007 audit in GAMX to P. Averill.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Supervising P. Averill and J. Murawski in setting up documents for the second quarter review.	0.8			A1
Skonieczny	Jennifer L.	JLS	Intern	6/18/2007	Testing of Dacor (GM) access administration process.	1.1			A1
Skonieczny	Jennifer L.	JLS	Intern	6/18/2007	Downloading data from SAP into ACL for CAAT procedures	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	GM population identification & sample selection, logical access testing.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/18/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	Review and update of Hyperion walkthrough performed by IAS, attached walkthrough in GAMX.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	Time spent with J. Skomieczny going over workpaper references, hardcopy workpapers, test procedures, questions, etc.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with B. Hamblin regarding budget to actual for review May 07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Call with G. Curry regarding Delphi mail-box set-up/maintenance.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Ranney regarding Hierarchy 3-31-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with J. Hasse regarding Audit Status Meeting June 14 slides.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Log-in, print and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Krabill regarding Delphi European Planning Meeting - July 10th and 11th email to international locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Ranney regarding International Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with P. Averill and A. Krabill regarding 2007 European Planning Meeting Attendees.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Continued preparing team calendar for 2007 audit	2.4			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepared list of attendees for 2007 European Planning Meeting	0.6			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepared shell for Q2 Debtor's Analytic	2.1			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Provide attachments to interoffice engagement instructions	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepare forms in preparation for Q2 filings	0.3			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Updated 8-K and Bankruptcy News binders with recent filings and issues	1.8			A1
Boehm	Michael J.	MJB	Manager	6/19/2007	Review of Corporate substantive audit procedures	1.7			A1
Boehm	Michael J.	MJB	Manager	6/19/2007	Met with K. Asher, A. Krabill and E. Marold to discuss control optimization and TOC work program.	1.9			A1
Boehm	Michael J.	MJB	Manager	6/19/2007	Review of divisional test of control program	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	Q1 - Review workpapers for final sign off by D. Kelley	0.4			A1
Horner	Kevin John	KJH	Staff	6/19/2007	Worked on client assistance list for the corporate trial balance for interim procedures.	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Discussion with J. Garret regarding the closing calendar.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Meeting with A. Ranney to discuss the preparation of the international audit instructions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Meeting with K. Asher, E. Marold and M. Boehm to discuss the planned modifications to our testing approach over routine processes in the division framework.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Review of the revised division control framework in advance of meeting with K. Asher.	1.7			A1
Marold	Ernick W.	EWM	Senior	6/19/2007	E&S - Updated physical inventory coordination and process for testing API test counts.	1.4			A1
Marold	Ernick W.	EWM	Senior	6/19/2007	Drafted the debt section of the ASM.	0.6			A1
Marold	Ernick W.	EWM	Senior	6/19/2007	Met with K. Asher, M. Boehm, and A. Krabill to walk through the final proposed control optimization.	0.9			A1
Marold	Ernick W.	EWM	Senior	6/19/2007	Updated GAMx to reflect control optimization for the expenditure cycle.	1.9			A1
Murawski	James P.	JPM	Intern	6/19/2007	Research amended annual reports to compare how E&Y has accounted for their internal control reports in the amended 10-K's.	2.6			A1
Murawski	James P.	JPM	Intern	6/19/2007	Completed GAMx for the walkthroughs for Delphi.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/19/2007	Steering - Sorted audit files in preparation for Saginaw visit.	0.4			A1
Murawski	James P.	JPM	Intern	6/19/2007	Working on the GAMx walkthroughs and internal control testing for Delphi.	0.8			A1
Murawski	James P.	JPM	Intern	6/19/2007	Worked on Letter of Recp for Review Engagements for the upcoming 2nd quarter audit.	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/19/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/19/2007	Preparing the international instructions and related documents for the 2007 audit.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/19/2007	Creating the Corporate audit program for the 2007 audit.	2.1			A1
Ranney	Amber C.	ACR	Senior	6/19/2007	Supervising P. Averill and J. Murawski in setting up documents for the second quarter review.	0.6			A1
Skonieczny	Jennifer L.	JLS	Intern	6/19/2007	Recording ITGC deficiencies for Hyperion application	3.1			A1
Skonieczny	Jennifer L.	JLS	Intern	6/19/2007	Time spent determining new user populations for HTKS & STKS with M. Stille.	1.4			A1
Skonieczny	Jennifer L.	JLS	Intern	6/19/2007	Testing of Dacor (GM) access administration process.	0.6			A1
Skonieczny	Jennifer L.	JLS	Intern	6/19/2007	Updated Hyperion workpaper references and added tickmarks, etc. to hard copies.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Discussion with S. Pacella regarding GM application access and review processes.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Follow-up with D. Bauer regarding HTKS/STKS access administration and periodic review process.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	GM population identification & sample selection, logical access testing.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GAMx, questions, etc..	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with A. Krabill and B. Hamblin regarding Fresh Start Activity Code.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with B. Hamblin regarding payment remittance information for payment of future invoices.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Hartzfeld and A. Krabill regarding international billing protocol.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with A. Krabill and S. Poston regarding France - Remy Automotive Europe entity (currently non-existing).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with P. Averill regarding team calendar items for shared calendar.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with security and D. Chanarro regarding non-compliance badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Provide hierarchy details for Delphi Diesel Systems Service per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with K. Cash regarding Prague Details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with S. Pacella regarding TSHS Participants in Prague.	0.2			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Labeled and placed barcodes on permanent files	1.4			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Prepared audit files for walkthroughs and updated links to corresponding templates	1.7			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Prepared binder and tabs for 10-Q Support for Q2 2007	0.8			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Continued preparing team calendar for 2007 audit	2.9			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Preparation of additional procedures responsive to risk of vendor kickbacks	1.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Review of divisional staffing template to resolve conflicts	0.6			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Reviewed Corporate file in preparation of file archive.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehn	Michael J.	MJB	Manager	6/20/2007	DPSS - Review of Q1 DPSS file in preparation of archive process.	0.3			A1
Boehn	Michael J.	MJB	Manager	6/20/2007	Review of divisional PBC list.	1.2			A1
Cash	Kevin L.	KLC	Partner	6/20/2007	Delphi coordination discussion with S. Pacella and M. Stille.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	KATCON fee resolution discussions with C. Arkwright and S. Hernandez.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Review of the latest changes to the e-room tool being planned for use in the pre-approval process.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Preparation of material for the European Planning meeting.	4.5			A1
Marold	Erick W.	EWM	Senior	6/20/2007	Updated controls in GAMx based on control optimization for the revenue cycle.	1.9			A1
Murawski	James P.	JPM	Intern	6/20/2007	Research on internal control reports in 8-k's.	0.9			A1
Murawski	James P.	JPM	Intern	6/20/2007	Reviewed Q1 workpapers pertaining to Delphi's Powertrain division to ensure they had two signoffs.	0.8			A1
Murawski	James P.	JPM	Intern	6/20/2007	Met with M. Boehn to discuss the 2nd Quarter Letter of Rep. for Review Engagements.	1.1			A1
Murawski	James P.	JPM	Intern	6/20/2007	Updated the DSC Client Assistance list for 2007.	0.4			A1
Murawski	James P.	JPM	Intern	6/20/2007	Worked on Delphi's Initial Audit Procedures memo for 2006 to compare to E&Y's template.	1.2			A1
Murawski	James P.	JPM	Intern	6/20/2007	Worked on walkthroughs in GAMx for Delphi's divisions.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/20/2007	Meeting with B. Garvey, D. Steis and M. Stille to discuss our feedback on the DGL, and Corp Datacenter walkthroughs.	2.4			A1
Pacella	Shannon M.	SMP	Manager	6/20/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	1.4			A1
Ramney	Amber C.	ACR	Senior	6/20/2007	Cleaning out personal files related to the first quarter review in preparation of archiving the Q1 review.	1.6			A1
Ramney	Amber C.	ACR	Senior	6/20/2007	Preparing files in order to archive the first quarter review workpapers.	1.3			A1
Ramney	Amber C.	ACR	Senior	6/20/2007	Preparing the international instructions and related documents for the 2007 audit.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Anber C.	ACR	Senior	6/20/2007	Providing the E&Y Mexico team with intercompany balances to assist with the statutory audit.	2.6			A1
Ranney	Anber C.	ACR	Senior	6/20/2007	Creating the Corporate audit program for the 2007 audit.	1.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/20/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	0.8			A1
Skonieczny	Jenifer L.	JLS	Intern	6/20/2007	Cleaned up Excel template for Roles & Responsibilities Matrix for SAP.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	GM population identification & sample selection, logical access testing.	1.8			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Meeting with IAS to discuss review comments for DGL and Corp Datacenter.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GfAMx, questions, etc.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Updating of budget to actual analysis.	0.3			A1
Tebhan V	Michael Edward A.	MET	Staff	6/20/2007	Thermal - Performed inventory observation at the Columbus, OH Delphi plant.	7.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Add K. St. Romain to E&Y Online per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill, P. Averil, S. Pacella, and tax engagement team members regarding STARS Database completion	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill regarding Poland Legal Claim Summary.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Ranney and M. Sakowski regarding additional file cabinet space.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with M. Kearns regarding new internal audit reports for review.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill and S. Pacella regarding 2007 European Planning Meeting Attendees.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill regarding India - Delphi 2006 Actual Fees and 2007 Hours estimate.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Created Opportunity Form for STARS	0.6			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Continue preparing team calendar for 2007 audit	0.4			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Updated walkthrough templates for divisions on GAMX with controls	1.8			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Updated WCCGW's and Controls for divisions in GAMX for 2007 audit	3.4			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Review of Corporate substantive audit program	1.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Comparison of E&Y control testing procedures to preliminary validation program prepared by Delphi SOX group	1.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Review of divisional substantive work program	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	AHG - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Packard - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Powerttrain - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Saginaw - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.9			A1
Keams	Mathew R.	MRK	Senior	6/21/2007	AHG - Meeting with A Renaud to discuss AHG plant closures	1.3			A1
Keams	Mathew R.	MRK	Senior	6/21/2007	AHG - Preparing for meeting with A Renaud	1.1			A1
Keams	Mathew R.	MRK	Senior	6/21/2007	Powerttrain - Revising timing for interim procedures	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Preparation of material for the European Planning meeting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Review of the international audit instructions.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Conference call with O. Desprez, E. Fines and S. Pucella to discuss our IT audit approach for Europe.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EW	Senior	6/21/2007	Updated controls in GAMx based on control optimization for the fixed asset cycle.	1.9			A1
Miller	Nicholas S.	NSM	Manager	6/21/2007	Coordination of E&Y Online for SOX group.	0.1			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with A. Krabill and the E&Y France audit team to discuss 2007 IT Audit Strategy.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with GM IT Support Team and M. Stille to discuss how to identify users with access to the production libraries for the key SOX applications.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with PwC to discuss review comments on the Packard walkthroughs.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Prepare projected sales opportunities document for A. Krabill	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	1.2			A1
Ranney	Anber C.	ACR	Senior	6/21/2007	Preparing the GAMx file in preparation of our first quarter archive.	2.1			A1
Ranney	Anber C.	ACR	Senior	6/21/2007	Detail reviewing the Corporate test of control program in GAMx.	6.2			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	3.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Testing of periodic review process for GM applications.	0.8			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Testing of STKS, HPS, & SPS access administration.	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	GM population identification & sample selection, logical access testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Review of GM application production libraries.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Conference call with GM to discuss questions.	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GAMx, questions, etc.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Updating of budget to actual analysis.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Krabill regarding status of open items.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Discussion with A. Krabill and N. Miller regarding STARS database data.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Krabill regarding Delphi (Famar Pucguina) overruns.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with S. Pacella regarding 2007 European Planning Meeting attendees.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Preparation of Prague itinerary for European Planning Meetings.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Updates to 2007 European Planning Meeting attendee schedule.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with S. Pacella regarding Prague Update - TSRS.	0.2			A1
Averill	Pamela S.	PSA	Intern	6/22/2007	Updated 2007 Planning Checklist	1.6			A1
Averill	Pamela S.	PSA	Intern	6/22/2007	Updated WCGW's and Controls for divisions in GAMx for 2007 audit	2.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2007	E&S - Weekly conference call with E. Marold and R. Hofmann to discuss issues and open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/22/2007	Consolidated Planning - Status update phone call with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2007	Discussed divisional PBC list with K. Horner.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2007	Review of divisional substantive work program	2.9			A1
Cash	Kevin L.	KLC	Partner	6/22/2007	Delphi coordination discussion with S. Pacella and M. Stille	1.1			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Meeting with E. Marold to discuss instructions for Delphi WCGW mapping project.	0.3			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Worked on Delphi control testing mapping to document reasoning for not testing certain controls.	2.6			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Worked on WCGW mapping to the E&Y automotive control matrix.	3.9			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Made updates to the divisional client assistance list per request of M. Boehm.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horne	Kevin John	KJH	Staff	6/22/2007	Meeting with M. Boehm to discuss comments for updates to the Divisional client assistance list.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Call with S. Sheckell to discuss status of various audit topics.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with A. Ranney to discuss comments on the international audit instructions.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Preparation of international budget information.	1.2			A1
Marold	Erick W.	EWB	Senior	6/22/2007	Met with K. Asher, M. Boehm, and A. Krabill to walk through the final proposed control optimization.	1.1			A1
Murawski	James P.	JPM	Intern	6/22/2007	Created new tabs for the workpapers to be filed under to then separate the 2006 and 2007 workpapers.	1.3			A1
Murawski	James P.	JPM	Intern	6/22/2007	Review Delphi's 10-K to obtain a better understanding of the Company and the industry conditions and how filing Chapter 11 is affecting Delphi.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/22/2007	Meeting with K. Cash and M. Stille to discuss GM payroll applications ITGC testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/22/2007	Meeting with V. De Martel and H. Arenz to discuss Delphi involvement in the upcoming European Kick off meeting in Prague.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Discussing revision notes on the 2007 International Instructions with A. Krabill.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Pulling planning items together and determining the status for the 2007 audit.	2.7			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Researching guidance regarding the impact of the SAP implementation on our audit procedures.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	6/22/2007	Call with A. Renaud and M. Kearns to discuss the status of the AHG division, related to the plant (Close downs, sale, etc.)	1.0			A1
Sheckell	Steven F.	SFS	Partner	6/22/2007	Communication with international offices	1.6			A1
Sheckell	Steven F.	SFS	Partner	6/22/2007	Review planning matters	1.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	0.4			A1
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Testing of periodic review process for GM applications.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Skonieczny	Jennifer L.	JLS	Intern	6/22/2007	Testing of terminations process for GM applications.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Conference call with K. Cash & S. Pacella to discuss GM Application access and review processes.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	GM population identification & sample selection, logical access testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.2			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Review of GM application production libraries.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Conference call with GM to discuss questions.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Testing of termination process for GM applications (Dacor, SPS, HPS).	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Updating of budget to actual analysis.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Updating of GM walkthrough to include processes for HTKS & STKS.	0.7			A1
Pacella	Shannon M.	SMP	Manager	6/24/2007	Prepare presentation templates to be provided to the IT European representatives that will participate in the European Planning Meeting in Prague.	3.6			A1
Ambrose	Nieklaus C.	NCA	Staff	6/25/2007	Powertrain - Tracking time charged related to inventory observation per senior's request and email senior summary of time charged accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with M. Hatzfeld regarding China audit fee.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with A. Krabill regarding international coordination.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with B. Hamblin regarding status of April payment.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Meeting coordination for engagement team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Review of b/a through June 22 per B. Hamblin.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with P. Averill regarding team calendar.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Log in, print, file and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence regarding pre-approval documentation	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Work on TSRS engagement economics data with S. Pacella per B. Hamblin.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with S. Sheckell regarding Global Internal Audit Meeting Agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Locate Delphi RAS per K. Asher.	0.3			A1
Asher	Kevin F.	KFA	Partner	6/25/2007	Controls optimization review for 2007 audit	3.4			A1
Asher	Kevin F.	KFA	Partner	6/25/2007	Quarterly review scope related to comp plans	2.1			A1
Averill	Pamela S.	PSA	Intern	6/25/2007	Compiled GAMx diagnostics into Word document	2.3			A1
Averill	Pamela S.	PSA	Intern	6/25/2007	Completed peer comparisons, analyst expectations, and industry outlooks for Delphi	4.4			A1
Keown	Karen M.	KMK	Senior Manager	6/25/2007	Follow-up with D. Kelley and M. Mukhtar re: Stars database submission	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/25/2007	Review of slide decks for the European Planning Meeting.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/25/2007	Thermal - Call with B. Kolb to discuss recent accounting topics.	0.3			A1
Murawski	James P.	JPM	Intern	6/25/2007	Research recent 8-K's and 10-K's to locate companies that issued these statements due to discontinued operations.	2.3			A1
Murawski	James P.	JPM	Intern	6/25/2007	Worked on E&Y's Primary Substantive Procedures.	2.2			A1
Murawski	James P.	JPM	Intern	6/25/2007	Worked on the 2007 Scope Analysis.	2.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Meet with team to discuss review comments to be given to IAS re: deficiencies identified for Hyperion/ETBR/DGL.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/25/2007	Reviewing deficiencies identified by IAS for the DGL/Hyperion and eTBR walkthroughs.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Discuss with K. Cash modifications to be made to the European Planning Meeting presentation.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Providing feedback to IAS re: their questions on our feedback related to the walkthroughs of DGL, Hyperion, eTBR.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Time spent with team reviewing PwC testing for Packard.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Creating slide decks for the European planning meeting.	2.9			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking J. Murawski through procedures to create substantive audit steps in GAMx.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking J. Murawski through procedures to set up scope analysis for 3/31/07 balances.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking P. Averill and J. Murawski through the GAMx diagnostic in order to resolve issues in the file.	3.4			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking P. Averill through steps to set up a peer analysis for Delphi.	0.7			A1
Skonieczny	Jenifer L.	JLS	Intern	6/25/2007	Testing of periodic review process for GM applications.	0.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/25/2007	Time spent comparing 2006 & 2007 segregation of duty conflict rules.	5.8			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of and discussion with T. Hector (GM) for access to production and jcl libraries for GM applications.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of, selection, and follow-up with B. Heam (GM) related to GM program change.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of updated DGL, Corporate Data Center, Hyperton, & CTBR walkthroughs.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	0.9			A1
Tehan V	Michael Edward A.	MEET	Staff	6/25/2007	Thermal - Documentation of inventory observation performed at the Columbus, OH Delphi plant.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Coordination of Delphi European Planning Meeting.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Work on STARS input coordination per A. Krabill.	1.8			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Added test procedures to controls in GAMx found in diagnostic	2.3			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Compiled peer comparisons, analyst expectations, and industry outlooks for Delphi	1.8			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Revise the 2007 GAMx file based on review notes	0.6			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Updated 2007 Audit Planning List	0.8			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Continued documentation of controls identified by audit team not needed to be tested as controls are insignificant or covered by other controls.	1.1			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Continued mapping of WCGW's from the global automotive template to identified Delphi WCGW's.	2.9			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Developed control procedures for the financial reporting and treasury internal controls.	3.6			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Updated divisional client assistance list for procedures under the Other Income/Expense process in GAMx.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/26/2007	Review of slide decks for the European Planning Meeting.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Completed work on the 2007 Scope Analysis.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/26/2007	Worked in GAMx specifically with Understand POF's, WCGW's and Perform Walkthroughs.	1.2			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked in GAMx Understand the Business.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx and identified assertions that had no associated WCGW's.	0.8			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx and identified WCGW's that had no associated assertions - documented the related assertions to each WCGW from last year to help determine whether or not to delete the WCGW.	0.7			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx to review the identified risks that were not associated to an assertion.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Within GAMx to review IT dependent manual and application controls that did not have an application associated with it.	2.3			A1
Pacella	Shannon M.	SMP	Manager	6/26/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/26/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/26/2007	Creating slide decks for the European planning meeting.	3.6			A1
Ranney	Amber C.	ACR	Senior	6/26/2007	Reviewing the Company's Q2 close schedule and providing comments to J. Garrell.	0.4			A1
Skonieczny	Jennifer L.	JLS	Intern	6/26/2007	Recording ITGC deficiencies for DGL and eTBR applications	2.1			A1
Skonieczny	Jennifer L.	JLS	Intern	6/26/2007	Testing of periodic review process for GM applications.	1.3			A1
Skonieczny	Jennifer L.	JLS	Intern	6/26/2007	Testing of terminations process for GM applications.	2.3			A1
Skonieczny	Jennifer L.	JLS	Intern	6/26/2007	Time spent comparing 2006 & 2007 segregation of duty conflict rules.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review of and discussion with S. Pacella of eTBR, Hyperion, & DGL Deficiencies.	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review of updated DGL, Corporate Data Center, Hypertion, & eTBR walkthroughs	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Time spent with intern, J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Updating of Scoping & Reliance documents.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Coordination of STARS input per A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with N. Miller regarding Delphi Poland SA, approval 2006 and 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with T. Bishop regarding IAS training session.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with A. Ranney regarding Delphi December 2006 A.C. Slides.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Coordination of network access for engagement team members.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Addressed selected problems identified in updated diagnostic report in GAMx	0.4			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Input opportunity forms into STARS database	2.3			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Revise the 2007 GAMx file based on review notes	0.3			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Organized listed controls in walkthrough templates on GAMx	0.6			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Ran new diagnostic for Delphi GAMx program	0.9			A1
Boehm	Michael J.	MJB	Manager	6/27/2007	DPSS - Discussed Q2 timing and PBC list with B. Eichenlaub.	0.2			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Completed mapping of WCGW's from global automotive template to Delphi identified WCGW's.	1.6			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Completed review of SOX validation programs and prepared feedback comments for the SOX team.	3.6			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Updated the corporate client assistance listing for interim testing.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AK	Senior Manager	6/27/2007	Review of slide decks for the European Planning Meeting.	1.0			A1
Marold	Ernie W.	EW	Senior	6/27/2007	Prepared a presentation for the European planning meeting regarding the control optimization.	2.1			A1
Marold	Ernie W.	EW	Senior	6/27/2007	Coordination with E&Y Mexico regarding the 2007 API.	1.8			A1
Miller	Nicholas S.	NS	Manager	6/27/2007	Thermal - Call with B. Kolb to discuss recent accounting topics.	0.8			A1
Murawski	James P.	JP	Intern	6/27/2007	Continued to work on the lead sheets for GAMx, making the necessary changes per A. Ranney.	1.3			A1
Murawski	James P.	JP	Intern	6/27/2007	Discussion with A. Ranney regarding lead sheets and changes needed to be made.	0.6			A1
Murawski	James P.	JP	Intern	6/27/2007	Discussion with M. Boelch concerning the internal control report information.	0.4			A1
Murawski	James P.	JP	Intern	6/27/2007	Reviewed GAMx Perform Substantive Audit Procedures and created new Lead Sheets.	4.3			A1
Murawski	James P.	JP	Intern	6/27/2007	Review GAMx's Perform Walkthroughs to ensure each control's design and operating were marked as effective.	1.4			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Meet with team to discuss review comments to be given to IAS re: deficiencies identified for Hyperton/eTBR/DGL.	0.8			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Prepare email to J. Piazza describing potential deficiencies that could have an audit impact.	0.5			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Reviewing deficiencies identified by IAS for the DGL/Hyperton/and eTBR walkthroughs.	0.7			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Call with K. Phelps to discuss E&Y feedback on DGL/Hyperton and eTBR walkthroughs.	0.6			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.6			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	1.9			A1
Pacella	Shannon M.	SM	Manager	6/27/2007	Providing feedback to IAS re: their questions on our feedback related to the walkthroughs of DGL, Hyperton, eTBR.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Anber C.	ACR	Senior	6/27/2007	Conference call with K. Asher and A. Krabill to discuss changes to the European planning meeting slide decks.	0.9			A1
Ranney	Anber C.	ACR	Senior	6/27/2007	Updating international instructions for revisions.	1.1			A1
Ranney	Anber C.	ACR	Senior	6/27/2007	Discussing our testing approach over payroll access controls with M. Boehm and S. Pacella.	0.8			A1
Ranney	Anber C.	ACR	Senior	6/27/2007	Walking P. Averill and J. Murawski through the GAMx diagnostic in order to resolve issues in the file.	1.1			A1
Ranney	Anber C.	ACR	Senior	6/27/2007	Reviewing the Company's Q2 close schedule and providing comments to J. Garrett.	1.2			A1
Ranney	Anber C.	ACR	Senior	6/27/2007	Walking J. Murawski through the process to set up interim lead sheets for all corporate accounts.	2.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/27/2007	Review and testing of HTKS/STKS Administrators/Super Users.	1.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/27/2007	Testing of periodic review process for GM applications.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review of and discussion with S. Pacella of eTBR, Hyperion, & DGL Deficiencies.	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.3			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review of updated DGL, Corporate Data Center, Hyperion, & eTBR walkthroughs.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with B. Hamblin and M. Hatzfeld regarding Global Rate Sheet.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Coordination of STARS input per A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Log in, print, file and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Work on 2007 European Planning Meeting Attendees.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of E&Y Europe July 07 Europe Visit Itinerary	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Work on Total Hours by Division through June 1st per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Addressed selected problems identified in updated diagnostic report in GAMx	1.8			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Associated evidence in accounts in AWS for Ashimori/Delphi joint venture	0.7			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Input opportunity forms into ST ARS database	1.2			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Revise the 2007 GAMx file based on review notes	0.5			A1
Boehm	Michael J.	MJB	Manager	6/28/2007	Met with M. Hatzfeld and E. Marold to discuss list of significant Q2 accounting topics accumulated in preparation for meeting with T. Tinko.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm and E. Marold relative to significant quarter two events to be addressed during our SAS 100 procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	6/28/2007	Meeting with E. Marold to discuss WCGW mapping project and validation program review.	0.6			A1
Horner	Kevin John	KJH	Staff	6/28/2007	Worked on the client assistance listing for Corporate interim testing.	1.3			A1
Marold	Erick W.	EWM	Senior	6/28/2007	E&S - Update call with E&S to discuss the Q2 interim review timing.	0.5			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Met with M. Hatzfeld and M. Boehm to obtain an understanding of significant Q2 events and current issues.	1.7			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Discussion with K. Horner regarding the industry template mapping of WCGW's to GAMx.	0.9			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Coordinated with E&Y Mexico regarding the 2007 API.	1.1			A1
Murawski	James P.	JPM	Intern	6/28/2007	Added adjustments from Hyption to the lead sheets.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/28/2007	Research relating to Delphi's upcoming 8-K due to discontinued operations per M. Boehm.	0.9			A1
Murawski	James P.	JPM	Intern	6/28/2007	Completed lead sheets for GAMX.	2.4			A1
Murawski	James P.	JPM	Intern	6/28/2007	Discussion with A. Ranney regarding the lead sheets and the adjustments made to the lead sheets from Hyperion.	0.6			A1
Murawski	James P.	JPM	Intern	6/28/2007	Discussion with M. Boehm to go over the 8-K's relating to Delphi's upcoming 8-K on discontinued operations.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Meeting with D. Wodjyla to discuss PwC workpaper documentation for the Packard TTGC testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Time spent with team reviewing PwC testing for Packard.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/28/2007	Dayton-Planning for the interim audit timing with F. Dunford.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/28/2007	Creating slide decks for the European planning meeting.	3.4			A1
Ranney	Amber C.	ACR	Senior	6/28/2007	Walking J. Murawski through the process to set up interim lead sheets for all corporate accounts.	1.2			A1
Simpson Skonieczny	Emma-Rose S. Jennifer L.	ESS JLS	Staff Intern	6/28/2007 6/28/2007	DPPS - Prepared client assistance list. Review and testing of HTKS/STKS Administrators/Super Users.	1.5 1.3			A1 A1
Skonieczny	Jennifer L.	JLS	Intern	6/28/2007	Reviewed Packard application test template for new users and periodic review with M. Stille	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Discussions with B. Braman (PwC) regarding Packard walkthroughs/testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.3			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Review of updated Packard walkthroughs and testing results performed by PwC.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/28/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Coordination of attendees for European conference in Prague.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Coordination of ST ARS input.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Miscellaneous activities such as providing assistance to engagement team.	2.2			A1
Averill	Pamela S.	PSA	Intern	6/29/2007	Input opportunity forms into ST ARS database	1.7			A1
Averill	Pamela S.	PSA	Intern	6/29/2007	Matched WCGW's in GAMx program to E&Y Global Automotive WCGW's	2.9			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	DPSS - Review of Interim client assistance request for DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	DPSS - Discussed Q2 timing and PBC list with B. Eichenlaub.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	E&S - Discussed PP&E and tooling procedures for E&S with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	Contacted I. Seipke to obtain significant IT-related contracts for Q2 review.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Analyzed results for entire differences AHG (NSIE Testing)	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Met with E. Marold to go over the TE amount for each division.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Roll-forward trial balance for AHG Q1.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Saved SAP files to run ACL analysis.	1.9			A1
Horner	Kevin John	KJH	Staff	6/29/2007	Finalized the corporate client assistance listing for interim procedures.	2.3			A1
Horner	Kevin John	KJH	Staff	6/29/2007	Gave instructions to P. Averill and J. Murawski for WCGW mapping project.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/29/2007	Conference call with M. Messina to discuss French statutory matters.	0.3			A1
Murawski	James P.	JPM	Intern	6/29/2007	Assist A. Ranney to ensure that E&Y had the updated management of Delphi on file with correct titles.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/29/2007	Updated the 2006 Global Automotive excel sheet, inserting our team's What Could Go Wrong's for various processes to compare them to the WCGW's that E&Y has as a template per K. Horner.	4.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2007	Discussion with K. Cash regarding modifications to be made to the European Planning Meeting presentation.	0.4			A1
Skonieczny	Jennifer L.	JLS	Intern	6/29/2007	Reviewed Packard application test template for new users and periodic review with M. Stille	1.8			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Discussions with B. Braman (PwC) regarding Packard walkthroughs/testing	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Review of updated Packard walkthroughs and testing results performed by PwC.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
Accounting Assistance - A2						A1 Project Total:		<u>920.3</u>	
Ashimori	Kevin John	KJH	Staff	6/26/2007	Ashimori: sent response to S. Perez to clear up requests for shareholders' equity rollover and joint venture agreement per the client assistance list.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	6/27/2007	Ashimori: received files relating to audit requests from S. Perez for the Ashimori audit and imported files into AWS for testing.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: Determined open items from client assistance list and sent response to S. Perez to determine expectations of when we will be receiving remaining requests.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: updated Ashimori ASM and reviewed planning documents accordingly.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: Updated the materiality calculation for 2005 and 2006 for Ashimori audit.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: worked on testing of warranty reserve for 2005 and 2006.	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	6/29/2007	Ashimori: worked through primary substantive procedures for the 2005 and 2006 Ashimori audit.	3.4	\$220	\$748	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horne	Kevin John	KJH	Staff	6/29/2007	Ashmori: worked with S. Perez to determine when the annual physical inventory for Ashmori is taking place.	0.4	\$220	\$88	A2
A2 Ashmori Project Total:									
						<u>8.7</u>		<u>\$1,914</u>	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Discussions with C. Arkwright and K. Tremain to determine status of Unicore deal and implication to 2005 audit.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Discussions with J. Henning relative to status of Unicore deal and implication to 2005 audit completion, and Delphi Q2 accounting for assets of underlying business.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Meeting with C. Arkwright to discuss status update on Catalyst/Unicore deal and impact to 2005 carve-out audit, as well as audit procedures required at transaction closing.	0.5	\$470	\$235	A2
A2 Catalyst Project Total:									
						<u>2.7</u>		<u>\$1,269</u>	
Corporate									
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Conference call with B. Welsh, K. Asher and S. Sheckell to discuss timing of the European shared service center move.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	6/4/2007	Research accounting for GM subsidy arrangement	1.5	\$575	\$863	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Discussion with A. Brazier and M. Sandelich relative to accounting impact of deconsolidation and severance agreement settlement.	1.5	\$470	\$705	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Review of company impairment analysis and assumptions related to Saginaw North American site.	1.8	\$470	\$846	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Tie-out of draft 8K disclosures related to Cadiz bankruptcy.	1.5	\$470	\$705	A2
Sheckell	Steven F.	SFS	Partner	6/5/2007	Research accounting for GM subsidy arrangement	2.7	\$575	\$1,553	A2
Sheckell	Steven F.	SFS	Partner	6/6/2007	Research accounting for GM subsidy arrangement	1.6	\$575	\$920	A2
Fitzpatrick	Michael J.	MJF	Partner	6/7/2007	Consultation on accounting implications for Cadiz Bankruptcy.	2.0	\$825	\$1,650	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hemming	Jeffrey M.	JMH	Partner	6/7/2007	Review of the proposed GM Delphi warranty term sheet	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Research accounting for GM subsidy arrangement	3.5	\$575	\$2,013	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Review warranty contract settlement and accounting with GM	2.7	\$575	\$1,553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Review of GM warranty settlement sheet, audit committee slide and supporting materials.	3.9	\$470	\$1,833	A2
Hemming	Jeffrey M.	JMH	Partner	6/8/2007	Conference call with M. Hatzfeld to review Delphi audit committee presentation on GM warranty settlement proposal	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	6/8/2007	Review warranty contract settlement and accounting with GM	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	6/11/2007	Research accounting for GM warranty settlement	2.3	\$575	\$1,323	A2
Asher	Kevin F.	KFA	Partner	6/12/2007	Research related to the GM warranty settlement.	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	6/12/2007	Attendance at GM warranty settlement related Audit Committee meeting	1.0	\$770	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	6/12/2007	Consultation on accounting implications for Cadiz Bankruptcy.	1.0	\$825	\$825	A2
Hemming	Jeffrey M.	JMH	Partner	6/12/2007	Review of GM Warranty settlement accounting	0.9	\$575	\$518	A2
Tosio Fitzpatrick	Cathy L. Michael J.	CTT MJF	Partner Partner	6/13/2007 6/14/2007	Discussion with T. Tanner on FAS 109 training Consultation on accounting implications for Cadiz Bankruptcy.	0.3 1.0	\$575 \$825	\$173 \$825	A2 A2
Sheckell Krabill	Steven F. Aaron J.	SFS AJK	Partner Senior Manager	6/14/2007 6/15/2007	Research accounting for Cadiz bankruptcy Review of workpapers relating to the 8-K to be filed for the reallocation of pension costs.	0.5 1.8	\$575 \$470	\$288 \$846	A2 A2
Sheckell Boehm	Steven F. Michael J.	SFS MJB	Partner Manager	6/15/2007 6/18/2007	Research accounting for Cadiz bankruptcy Research of peer filings with regard to internal control dating and valuation schedule in segment disclosure 8-K	0.6 0.4	\$575 \$330	\$345 \$132	A2 A2
Boehm	Michael J.	MJB	Manager	6/18/2007	Performed research related to valuation schedule inclusion and internal control report dating in segment disclosure 8-K filing.	1.1	\$330	\$363	A2
Boehm	Michael J.	MJB	Manager	6/18/2007	Preparation of summary memorandum related to segment disclosure 8-K.	1.4	\$330	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hartfield Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Discussion with A. Brazier related to Delphi accounting for Cadiz bankrupt entity, and the impending severance costs to be associated with a site wind-down.	1.2	\$470	\$564	A2
Hartfield Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Meeting with T. Tinko to review of client-prepared slide deck related to Cadiz Bankruptcy. Information prepared to highlight management position on significant activities associated with site wind-down and implications of local bankruptcy law to U.S. GAAP accounting.	1.1	\$470	\$517	A2
Hartfield Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of client-prepared slide deck related to Cadiz Bankruptcy. Information prepared to highlight management position on significant activities associated with site wind-down and implications of local bankruptcy law to U.S. GAAP accounting.	1.5	\$470	\$705	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Discussion with J. Montgomery regarding proposed changes to warranty accounting policy	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Research of peer filings with regard to internal control dating and valuation schedule in segment disclosure 8-K	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Performed research related to valuation schedule inclusion and internal control report dating in segment disclosure 8-K filing.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Preparation of summary memorandum related to segment disclosure 8-K.	1.2	\$330	\$396	A2
Hartfield Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Discussion with A. Brazier of Company position on Q2 accounting for deconsolidation and recording of severance associated with Cadiz wind-down.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Research relating to the requirement to include valuation schedules in the planned 8-K to be filed to recast the segment footnote for changes in the allocation of pension costs.	1.3	\$470	\$611	A2
Boehm	Michael J.	MJB	Manager	6/20/2007	Discussed workers compensation allocation methodology utilized in segment disclosure 8-K with A. Krabill.	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/20/2007	Met with R. Reimink to discuss workers compensation allocations prepared for segment disclosure 8-K.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/20/2007	Reviewed workers compensation documentation related to segment disclosure 8-K provided by E. Dilland.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	Research accounting of Cadiz bankruptcy, effects of deconsolidation and accounting for severance costs associated with plant wind-down.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Meeting with A. Brazier to discuss account for Cadiz bankruptcy.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	6/21/2007	Discussed workers compensation allocation methodology utilized in segment disclosure 8-K with A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	6/21/2007	Met with E. Dilland and R. Reimink to discuss change in workers compensation allocation methodology for segment disclosure 8-K.	0.7	\$330	\$231	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with A. Kulikowski to discuss the status of our work related to the filing of the 8-K for the revised allocation of pension costs.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with M. Boehm, R. Reimink and E. Dilland to discuss our noted related to the reallocation of workers compensation costs in the 8-K to be filed relating to the reallocation of pension costs.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	Reviewed research provided by J. Murawski related to dating of internal control opinion for 8-K related to restatement of segment footnote.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	6/27/2007	Research related to the appropriate dating of our internal controls report for the planned 8-K filing which it will be included in.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Reviewed research provided by J. Murawski related to dating of internal control opinion for 8-K related to restatement of segment footnote.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with A. Brazier and M. Sandelich relative to deconsolidation implications to Delphi consolidated accounts, effective 4/1/07, for Cadiz, Spain bankruptcy filing.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Fitzpatrick relative to accounting implications of Cadiz, Spain bankruptcy filing on consolidated accounts of Delphi in Q2.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	6/28/2007	Review of updated commodities hedging documentation with D. Buriko.	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2007	Discussion with A. Brazier and M. Sandelich relative to deconsolidation implications to Delphi consolidated accounts, effective 4/1/07, for Cadiz, Spain bankruptcy filing.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2007	Discussion with M. Fitzpatrick relative to accounting implications of Cadiz, Spain bankruptcy filing on consolidated accounts of Delphi in Q2.	0.4	\$470	\$188	A2
Financial Remediation									
Hegelmann	Julie Ann	JAH	Senior	6/11/2007	Tax - 404 documentation - Start review of the updated control framework of U.S., Non-U.S. and consolidated process (remediation of the prior year deficiency).	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	6/11/2007	Tax - 404 - Start review of control framework comments provided to client after year end to compare against revised control framework for U.S., Non-U.S. and consolidated processes (remediation of the prior year deficiency).	0.2	\$300	\$60	A2
Marold	Erick W.	EW M	Senior	6/11/2007	Met with K. St. Roman to discuss material weakness remediation related to fixed assets.	1.8	\$275	\$495	A2
Ambrose	Nicklaus C.	NCA	Staff	6/13/2007	Powertrain - Discuss count variances with senior and P. Beiter, in order to understand the differences.	0.8	\$140	\$112	A2
Marold	Erick W.	EW M	Senior	6/13/2007	E&S - Attended the conference call related to the results of the fixed asset physical inventory.	1.4	\$275	\$385	A2
A2 Corporate Project Total:						<u>60.6</u>		<u>\$31,407</u>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosio	Cathy I.	CIT	Partner	6/14/2007	Review draft accounting policy for income taxes and risk and control matrix (remediation of the prior year deficiency).	0.9	\$575	\$518	A2
Ambrose	Nicklaus C.	NCA	Staff	6/15/2007	Powertrain - Additional correspondence with P. Beiter and senior regarding inventory count issues.	0.7	\$140	\$98	A2
Ambrose	Nicklaus C.	NCA	Staff	6/15/2007	Powertrain - Discussion with P. Beiter regarding inventory test count issues and documentation of this conversation in an email to senior.	0.9	\$140	\$126	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review Foreign income tax accounting processes control framework (remediation of the prior year deficiency).	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review revised control framework of consolidated income tax accounting process (remediation of the prior year deficiency).	1.3	\$300	\$390	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review U.S. and Foreign revised control framework for income tax accounting (remediation of the prior year deficiency).	1.1	\$300	\$330	A2
Tosio	Cathy I.	CIT	Partner	6/15/2007	Discussion with J. Hegelmann regarding comments on accounting policy for income taxes and risk and control matrix (remediation of the prior year deficiency).	1.2	\$575	\$690	A2
Hegelmann	Julie Ann	JAH	Senior	6/17/2007	404 - Review control framework and take notes on Consolidated, U.S. and Foreign processes (remediation of the prior year deficiency).	1.7	\$300	\$510	A2
Marold	Erick W.	EWMM	Senior	6/18/2007	Reviewed the fixed asset material weakness training deck.	0.9	\$275	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Add D. Kelley's comment to the review summary comments list for review of control framework (remediation of the prior year deficiency)	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Discussion with D. Kelley regarding review comments on control framework (remediation of the prior year deficiency)	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Draft comments on accounting for income taxes memo (remediation of the prior year deficiency)	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Prepare comments list summarizing review of Consolidated, Foreign, and U.S. and Foreign control framework (remediation of the prior year deficiency)	2.9	\$300	\$870	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Review income tax accounting process memo (remediation of the prior year deficiency)	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/19/2007	Review of material weakness remediation project plans	1.4	\$575	\$805	A2
Marold	Erick W.	EWM	Senior	6/19/2007	Reviewed the fixed asset material weakness training deck.	0.2	\$275	\$55	A2
Sheckell	Steven F.	SFS	Partner	6/19/2007	Review material weakness remediation plans	1.5	\$575	\$863	A2
Henning	Jeffrey M.	JMH	Partner	6/20/2007	Review of material weakness remediation project plans	1.1	\$575	\$633	A2
Kelley	Daniel F.	DFK	Partner	6/20/2007	Review of accounting risk framework (remediation of the prior year deficiency)	2.1	\$575	\$1,208	A2
Marold	Erick W.	EWM	Senior	6/20/2007	Reviewed the fixed asset material weakness training deck.	0.1	\$275	\$28	A2
Sheckell	Steven F.	SFS	Partner	6/20/2007	Review material weakness remediation plans	1.2	\$575	\$690	A2
Ambrose	Nicklaus C.	NCA	Staff	6/21/2007	Powerttrain - Discussion with senior regarding Delphi inventory procedures performed in Rochester, including discussions of why inventory counts would not tie out.	0.3	\$140	\$42	A2
Ambrose	Nicklaus C.	NCA	Staff	6/21/2007	Powerttrain - Prepare follow-up email to P. Belter requesting additional information because of the errors identified.	0.2	\$140	\$28	A2
Kelley	Daniel F.	DFK	Partner	6/21/2007	Review of accounting for income taxes policy memo (remediation of the prior year deficiency)	2.1	\$575	\$1,208	A2
Marold	Erick W.	EWM	Senior	6/21/2007	Reviewed the fixed asset material weakness training deck.	0.1	\$275	\$28	A2
Ambrose	Nicklaus C.	NCA	Staff	6/22/2007	Powerttrain - Discussion with P. Belter regarding physical inventory issues at the Rochester location, including the fact that the counts would not tie out.	0.4	\$140	\$56	A2
Ambrose	Nicklaus C.	NCA	Staff	6/22/2007	Powerttrain - Drafting email to inform senior of the response from P. Belter concerning physical inventory issues, including the fact that the counts would not tie out.	0.3	\$140	\$42	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/27/2007	E&S - Participated in conference call with R. Hofmann, B. Frost, E. Marold and A. Krabill related to results of PP&E inventory adjustment and required remediation testing procedures.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	6/29/2007	E&S - Review of fixed asset physical inventory write-off information provided by R. Hofmann.	0.4	\$330	\$132	A2
A2 Financial Remediation Project Total:						<u>32.0</u>		<u>\$12,107</u>	
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	6/4/2007	Research related to fresh start accounting and related valuation matters	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Meeting with J. Williams, B. Murray, S. Sheckell, W. Tiliotti, N. McNamara and K. Voigt to discuss fixed asset valuation questions.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Meeting with T. Tinko, J. Williams, B. Murray, A. Brazier, K. Asher and S. Sheckell to discuss several fresh start accounting matters.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Preparation of bankruptcy emergence audit fee estimate.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Review of materials for the fresh start accounting meetings with T. Tinko.	1.6	\$470	\$752	A2
Sheckell	Steven F.	SFS	Partner	6/4/2007	Research fresh start accounting policy changes	2.2	\$575	\$1,265	A2
Atriale	Sabrina A.	SAA	Manager	6/5/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	1.1	\$330	\$363	A2
Asher	Kevin F.	KFA	Partner	6/5/2007	Research related to fresh start accounting and related valuation matters	2.8	\$770	\$2,156	A2
Boehm	Michael J.	MJB	Manager	6/5/2007	Fresh Start - Preparation of Fresh Start budgets for opening balance sheet procedures.	1.2	\$330	\$396	A2
Dandrea	Gregory R.	GRD	Intern	6/5/2007	Assisting S. Atriale with the review of KPMG's preliminary draft analysis.	0.6	\$100	\$60	A2
Singh	Jagpaul	JS	Intern	6/5/2007	Assisting S. Atriale with the review of KPMG's preliminary draft analysis.	0.6	\$100	\$60	A2
Asher	Kevin F.	KFA	Partner	6/6/2007	Research related to fresh start accounting and related valuation matters	0.6	\$770	\$462	A2
Dandrea	Gregory R.	GRD	Intern	6/6/2007	Assisting S. Atriale with the review of KPMG's preliminary draft analysis.	2.8	\$100	\$280	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hemming	Jeffrey M.	JMH	Partner	6/6/2007	Discuss accounting for certain post emergence intangible assets	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	6/6/2007	Preparation of bankruptcy emergence audit fee estimate.	0.3	\$470	\$141	A2
Singh	Jagpreet	JS	Intern	6/6/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	2.3	\$100	\$230	A2
Artale	Sabrina A.	SAA	Manager	6/7/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	2.9	\$330	\$957	A2
Asher	Kevin F.	KFA	Partner	6/7/2007	Research related to fresh start accounting and related valuation matters.	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	6/7/2007	Meeting with T. Tinko, J. Williams, A. Brazier, B. Murray, S. Sheckell and A. Krabill to discuss fresh start policy changes with respect to tooling accounting.	1.4	\$770	\$1,078	A2
Dandrea	Gregory R.	GRD	Intern	6/7/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	1.1	\$100	\$110	A2
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Meeting with T. Tinko, J. Williams, A. Brazier, B. Murray, K. Asher and S. Sheckell to discuss fresh start policy changes with respect to tooling accounting.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Preparation of bankruptcy emergence audit fee estimate.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Research fresh start accounting policy changes	0.8	\$575	\$460	A2
Singh	Jagpreet	JS	Intern	6/7/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	1.1	\$100	\$110	A2
Artale	Sabrina A.	SAA	Manager	6/8/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	6.0	\$330	\$1,980	A2
Artale	Sabrina A.	SAA	Manager	6/12/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU), etc.	1.1	\$330	\$363	A2
Marold	Erick W.	EWV	Senior	6/12/2007	Fresh Start - Accumulated information related to depreciation methods for various automotive suppliers.	0.6	\$275	\$165	A2
Artale	Sabrina A.	SAA	Manager	6/13/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU), etc.	0.9	\$330	\$297	A2
Marold	Erick W.	EWV	Senior	6/13/2007	Fresh Start - Accumulated information related to depreciation methods for various automotive suppliers.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Manager	6/14/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU).	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call with J. Hendy to discuss open valuation comments related to the fresh start valuation.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call to discuss fresh start accounting treatment at various entities in comparison to Delphi's accounting treatment.	1.8	\$470	\$846	A2
Sheckell	Steven F.	SFS	Partner	6/14/2007	Fresh start accounting research	1.6	\$575	\$920	A2
Asher	Kevin F.	KFA	Partner	6/15/2007	Meeting with J. Sheehan regarding the status of terms of the emergence plans	2.1	\$770	\$1,617	A2
Sheckell	Steven F.	SFS	Partner	6/15/2007	Fresh start accounting research	1.4	\$575	\$805	A2
Artale	Sabrina A.	SAA	Manager	6/19/2007	Conference call with J. Hendy, J. Burns and A. Krabill to discuss the status of the review of the fresh start draft valuation.	0.5	\$330	\$165	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Review of the latest information provided by the KPMG valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Conference call with J. Hendy, J. Burns and S. Artale to discuss the status of the review of the fresh start draft valuation.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Review of the latest information provided by the KPMG valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Revisions to the fresh start budget	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Review of the latest information provided by the KPMG valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with B. Murray to discuss current fresh start accounting matters.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Review of material provided by KPMG regarding the effect of the use of in use penalties.	0.9	\$470	\$423	A2
Artale	Sabrina A.	SAA	Manager	6/27/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/29/2007	Status update with B. Murray regarding various fresh start topics.	0.4	\$470	\$188	A2
A2 Fresh Start Accounting Project Total:						<u>58.1</u>		<u>\$25,300</u>	
Furukawa									
Horner	Kevin John	KJH	Staff	6/18/2007	Furukawa: meeting with N. Miller to discuss follow-up questions relating to wrap-up of '06 audit.	0.4	\$220	\$88	A2
Miller	Nicholas S.	NSM	Manager	6/18/2007	Coordination of Furukawa wrap-up efforts.	0.2	\$330	\$66	A2
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of Furukawa audit workpapers.	0.2	\$330	\$66	A2
Horner	Kevin John	KJH	Staff	6/19/2007	Furukawa: worked on the summary review memorandum and wrapped up planning documents for the '06 audit.	1.6	\$220	\$352	A2
A2 Furukawa Project Total:						<u>2.4</u>		<u>\$572</u>	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	6/20/2007	Meeting with K. Cash and S. Rader to discuss training requirements for the I/A training for auditing SAP.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with K. Cash and S. Rader to discuss training requirements for the I/A training for auditing SAP.	0.3	\$330	\$99	A2
A2 IT Remediation Project Total:						<u>0.9</u>		<u>\$297</u>	
SAP Pre-Implementation									
Busser	Jay	JB	Manager	6/4/2007	Review email from J. Dixon regarding application controls and research for response.	1.9	\$330	\$627	A2
Ciungu	Roxana M.	RMG	Staff	6/4/2007	Updated the Dacor to SAP workplan for the project management section.	0.9	\$140	\$126	A2
Pacella	Shannon M.	SMP	Manager	6/4/2007	Prepare for meeting with R. Pulisarety to discuss DGL to SAP conversion status and location of key documents.	0.8	\$330	\$264	A2
Stille	Mark Jacob	MJS	Senior	6/4/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.7	\$250	\$425	A2
Stille	Mark Jacob	MJS	Senior	6/4/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	1.6	\$250	\$400	A2
Ciungu	Roxana M.	RMG	Staff	6/5/2007	Discussion with S. Pacella and M. Stille around the Dacor to SAP project.	0.9	\$140	\$126	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed checklist for Financial Reporting - SAP Implementation document to see if any steps apply to the workplan.	0.8	\$140	\$112	A2
Pacella	Shannon M.	SMP	Manager	6/5/2007	Prepare for meeting with R. Pulsarety to discuss DGL to SAP conversion status and location of key documents.	1.4	\$330	\$462	A2
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.9	\$250	\$475	A2
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	1.7	\$250	\$425	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Added testing procedures to the Dacor to SAP workplan using the financial checklist document.	4.3	\$140	\$602	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Met with S. Pacella to discuss the Dacor to SAP immediate next steps.	0.3	\$140	\$42	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Reviewed checklist for Financial Reporting - SAP Implementation document to see if any steps apply to the workplan.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Reviewed the outstanding items and tried to see if there is more information available on the website.	1.6	\$140	\$224	A2
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with R. Pillaserty to discuss DGL to SAP conversion status and follow-up items.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	6/6/2007	Prepare for meeting with R. Pulsarety to discuss DGL to SAP conversion status and location of key documents.	0.8	\$330	\$264	A2
Stille	Mark Jacob	MJS	Senior	6/6/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.1	\$250	\$275	A2
Stille	Mark Jacob	MJS	Senior	6/6/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	0.9	\$250	\$225	A2
Buser	Jay	JB	Manager	6/8/2007	Prepare final PowerPoint slides for management responses.	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	SOP 97-2 research in preparation for 6/11/07 conference call with A. Brazier (T ARS group) to discuss Company policy and accounting for 2007 SAP implementation costs.	2.1	\$470	\$987	A2
Stille	Mark Jacob	MJS	Senior	6/8/2007	Meeting with R. Pulsarety to go over Test Director application and open items related to conversion projects.	1.6	\$250	\$400	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	0.4	\$250	\$100	A2
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of program for DGL to SAP conversion	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	6/12/2007	Review of program for DGL to SAP conversion	1.7	\$330	\$561	A2
Miller	Nicholas S.	NSM	Manager	6/12/2007	Met with S. Pacella to discuss audit program for DGL to SAP conversion	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Met with N. Miller to discuss audit program for DGL to SAP conversion	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Prepare audit program to include changes discussed with N. Miller. Changes included adding worksteps to be performed by Internal Audit and SOX Finance Group.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Prepare meeting materials for meeting with K. Cash and M. Andrud to discuss SAP process documentation and SAP configurations.	0.7	\$330	\$231	A2
Skonieczny	Jennifer L.	JLS	Intern	6/12/2007	Review of SharePoint site for evidence related to workplan	0.9	\$100	\$90	A2
Skonieczny	Jennifer L.	JLS	Intern	6/12/2007	Review of SharePoint site for evidence related to workplan	0.9	\$100	\$90	A2
Stille	Mark Jacob	MJS	Senior	6/12/2007	Review of documentation on SharePoint site.	1.7	\$250	\$425	A2
Stille	Mark Jacob	MJS	Senior	6/12/2007	Follow-up with Rima regarding questions, open items, etc.	0.6	\$250	\$150	A2
Cash	Kevin L.	KLC	Partner	6/13/2007	Attend meeting with M. Andrud and S. Pacella to discuss SAP process documentation and SAP configurations.	1.1	\$575	\$633	A2
Cash	Kevin L.	KLC	Partner	6/13/2007	Travel time from Westlake, OH to Detroit for client meeting	4.3	\$288	\$1,236	A2
Miller	Nicholas S.	NSM	Manager	6/13/2007	Call with A. Brazier and A. Krabill to discuss accounting for SAP costs.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	6/13/2007	Call with A. Bianco to discuss status of SAP role redesign and SOD Program for 2007.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	6/13/2007	Attend meeting with M. Andrud and K. Cash to discuss SAP process documentation and SAP configurations.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/13/2007	Prepare meeting materials for meeting with K. Cash and M. Andrud to discuss SAP process documentation and SAP configurations.	0.5	\$330	\$165	A2
Stille	Mark Jacob	MJS	Senior	6/13/2007	Review of documentation on SharePoint site.	1.2	\$250	\$300	A2
Stille	Mark Jacob	MJS	Senior	6/13/2007	Follow-up with Rima regarding questions, open items, etc.	0.4	\$250	\$100	A2
Hemming	Jeffrey M.	JMH	Partner	6/14/2007	Status meeting with S. Pacella re: SAP conversions	1.4	\$575	\$805	A2
Pacella	Shannon M.	SMP	Manager	6/14/2007	Dacor. Packard and Corp. GL Meeting with J. Hemming to discuss status of DGL to SAP status and involvement of Management in the process.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	6/14/2007	Meeting with J. Nolan to discuss status of DGL to SAP conversion and questions on existence of documentation.	2.1	\$330	\$693	A2
Skonieczny	Jennifer L.	JLS	Intern	6/14/2007	Meeting with S. Pacella, M. Stille and J. Nolan to discuss follow-up questions related to conversion	1.7	\$100	\$170	A2
Stille	Mark Jacob	MJS	Senior	6/14/2007	Meeting with S. Pacella and J. Nolan to discuss follow-up questions related to conversion.	2.1	\$250	\$525	A2
Skonieczny	Jennifer L.	JLS	Intern	6/18/2007	Review of SharePoint site for evidence related to workplan	1.8	\$100	\$180	A2
Stille	Mark Jacob	MJS	Senior	6/18/2007	Review of test director/Sharepoint sites and follow-up with Rima accordingly.	0.8	\$250	\$200	A2
Miller	Nicholas S.	NSM	Manager	6/19/2007	Meeting with D. Bayles, K. St. Romain, and S. Pacella to discuss the SOX team involvement in the SAP implementation process.	1.0	\$330	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/19/2007	Meeting with D. Bayles, K. St. Romain, and N. Miller to discuss the SOX Group's involvement in the testing of the conversion process from DGL to SAP.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	6/21/2007	Correspondence with J. Hemming regarding the DGL to SAP implementation.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with A. Bianco to discuss status of SAP role redesign and IT organization changes.	1.1	\$330	\$363	A2

A2 SAP Pre-Implementation Project Total:

64.1

\$17,408

Saginaw Carve-Out Audit

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Discussion with R. Marcola relative to subsequent event disclosures required related to pending Caditz bankruptcy, deconsolidation and severance arrangement.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Review corporate allocations and other carve out entries.	1.1	\$575	\$633	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Review interoffice SRM's from non U.S. offices	1.9	\$575	\$1,093	A2
Chamorro	Destiny D.	DDC	Staff	6/7/2007	Steering-Conference call with R. Marcola discussing open items relating to the carve-out financials.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed allocations and audit approach with M. Hatzfeld.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed open issues with K. Tau.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed open issues with R. Marcola and E. Reinhert.	1.6	\$220	\$352	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Documented worker's compensation expense schedule for the year 2006.	1.8	\$220	\$396	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform carve-out.	0.9	*\$110	\$99	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	1.9	\$220	\$418	A2
Chamorro	Destiny D.	DDC	Staff	6/11/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	1.1	\$220	\$242	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/11/2007	Discussion with R. Marcola regarding allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	2.1	\$470	\$987	A2
Pacella	Shannon M.	SMP	Manager	6/11/2007	Time spent signing off in AWS, reviewing workpapers and preparing conclusion memo.	3.5	\$330	\$1,155	A2
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of conclusion memo, SOCD, and AWS file for Steering Carve-out.	2.9	\$250	\$725	A2
Tau	King-Size	KST	Senior	6/11/2007	Discussion with D. Chamorro on follow-up questions and open items.	2.6	\$275	\$715	A2
Tau	King-Size	KST	Senior	6/11/2007	Discussion with E. Reinhert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	6/11/2007	Working on open items and questions.	4.6	\$275	\$1,265	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed allocations and audit approach with M. Hatzfeld.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed open issues with R. Marcola and E. Reinhert.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed open issues with R. Marcola and M. Hatzfeld.	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	0.5	\$220	\$110	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform carve-out.	1.1	*\$110	\$121	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	3.9	\$220	\$858	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Discussion with R. Marcola with allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Travel time roundtrip from Troy to Saginaw.	1.7	*\$235	\$400	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Review of audit working papers related to carve-out allocations and footnote disclosures.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Review of latest draft of carve out financial statements and footnotes.	1.1	\$470	\$517	A2
Hemming Saimona	Jeffrey M. Omar Issam	JMH OIS	Partner Staff	6/12/2007	Status update re: carve out	0.6	\$575	\$345	A2
Saimona	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Compared version one of the 2005 Balance sheet to the version two	3.6	\$220	\$792	A2
Saimona	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Roundtrip travel time to Saginaw from Dearborn.	2.5	*\$110	\$275	A2
Saimona	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Worked on understanding the cash flow	4.4	\$220	\$968	A2
Tau	King-Size	KST	Senior	6/12/2007	Discussion with D. Chamorro on follow-up questions and open items.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	6/12/2007	Discussion with E. Reinhert on open items and questions.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	6/12/2007	Discussion with R. Marcola, M. Hatzfeld and D. Chamorro on carve out open items and questions.	1.8	\$275	\$495	A2
Tau	King-Size	KST	Senior	6/12/2007	Discussion with R. Marcola on 2005 numbers.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	6/12/2007	Working on open items and questions.	2.9	\$275	\$798	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Discussed allocations and audit approach with M. Hatfield.	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Discussed open issues with K. Tau.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Travel time to Saginaw from Lake Orion to perform carve-out.	0.9	*\$110	\$99	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	5.1	\$220	\$1,122	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Correspondence with international teams in Italy, Spain, Poland, and China to discuss E&Y Detroit questions on carve-out audit deliverables (i.e. Summary Memos, Inter-office documents, etc.)	3.3	\$470	\$1,551	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with J. Perkins relative to status update of Platinum/Steering deal, Cadiz bankruptcy proceedings and to provide an update on status of E&Y audit procedures on 2006 Steering carve-out financial statements.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with R. Marcola regarding allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	1.1	\$470	\$517	A2
Ramsey	Amber C.	ACR	Senior	6/13/2007	Call with M. Hatfield & R. Marcola to discuss Steering Attrition Reserves.	0.6	\$275	\$165	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Compared V1 of the 2006 balance sheet to V2 provided by the client	4.6	\$220	\$1,012	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Compared W1 of the Saginaw 2006 income statement to V2 provided by the client	3.6	\$220	\$792	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Roundtrip travel time to Saginaw from Dearborn.	2.5	*\$110	\$275	A2
Tau	King-Size	KST	Senior	6/13/2007	Discussion with O. Saimoua on 2006 income statement tieout.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Discussed open issues with R. Marcola and E. Reinbert.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Travel time roundtrip to Saguinaw from Lake Orton to perform carve-out.	0.9	*\$110	\$99	A2
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	4.2	\$220	\$924	A2
Chamorro	Destiny D.	DDC	Staff	6/1/4/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.9	\$220	\$198	A2
Sainmoua	Omur Issam	OIS	Staff	6/1/4/2007	Saguinaw - Agreed footnotes to supporting documents.	4.5	\$220	\$990	A2
Sainmoua	Omur Issam	OIS	Staff	6/1/4/2007	Met with Saguinaw Controller and assistant controller to discuss open items.	3.6	\$220	\$792	A2
Sainmoua	Omur Issam	OIS	Staff	6/1/4/2007	Saguinaw - Roundtrip travel time to Saguinaw from Dearborn.	2.5	*\$110	\$275	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Discussion with D. Chamorro on follow-up questions and open items.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Discussion with D. Chamorro regarding SRM.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Discussion with E. Reinbert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Updating open items and questions.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Worked on open items and questions.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	6/1/4/2007	Worked on training fund and special compensation support and tieout.	0.7	\$275	\$193	A2
Averill	Pamela S.	PSA	Intern	6/1/5/2007	Documented Post-Employment Benefit Allocation	2.9	\$100	\$290	A2
Averill	Pamela S.	PSA	Intern	6/1/5/2007	Footed Report to Special sales transaction	0.6	\$100	\$60	A2
Chamorro	Destiny D.	DDC	Staff	6/1/5/2007	Steering-Discussed open issues with K. Tau.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/1/5/2007	Steering-Discussed open issues with R. Marcola and E. Reinbert.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/1/5/2007	Steering-Documented worker's compensation expense schedule for the year 2006.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/1/5/2007	Steering-Explained procedures to document worker's compensation expense schedule for the year 2001-2005 to J. Murawski.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Performed audit work relating the 2006 adjustments to the curve-out financial statements.	3.7	\$220	\$814	A2
Tau	King-Size	KST	Senior	6/15/2007	Discussion with D. Chamorro on follow-up questions and open items.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	6/15/2007	Discussion with E. Rehert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	6/15/2007	Working on differences in 2005 HQ numbers.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	6/15/2007	Working on open items and questions.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	6/15/2007	Working on training fund and special compensation support and treout.	3.6	\$275	\$990	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Completed PASSA's in relation to the planning workpapers needed for curve-out.	2.7	\$220	\$594	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Discussed the curve-out adjustments issues with E. Rehert.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented the 2005 curve-out adjustments related the corporate held balances.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented the 2006 curve-out adjustments related the corporate held balances.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Performed maintenance on the AWS file by running a diagnostic test and fixing the errors.	1.7	\$220	\$374	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Status meeting with M. Hatzefeld.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/18/2007	Steering-Worked on completing the PGAP required for the curve-out audit.	1.8	\$220	\$396	A2
Tau	King-Size	KST	Senior	6/18/2007	Discussion with D. Chamorro on organizing AWS file and curve out audit workpapers.	0.1	\$275	\$28	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with K. Tau in response to errors found.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Discussed the curve-out adjustments issues with E. Rehert.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	3.1	\$220	\$682	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Status meeting with E. Reinbert and R. Marcola.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Status meeting with M. Hatzfeld.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/19/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10K.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Discussion with D. Chamorro in preparation for June 20 conference call with R. Marcola to provide audit update status and determine company progress toward providing client assistance items.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Correspondence with international teams, and J. Perkins to resolve billing protocol issues at Livorno, Italy, and Cadiz Spain.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Review of TSRS summary review memorandum and IT wps included in carve-out AWS file.	2.7	\$470	\$1,269	A2
Tau	King-Sze	KST	Senior	6/19/2007	Discussion with D. Chamorro regarding organizing AWS file and carve out audit workpapers.	0.4	\$275	\$110	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Discussed the 2006 Cash Flow tie-out with E. Reinbert.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Discussed the carve-out adjustments issues with E. Reinbert.	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	2.1	\$220	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Travel time to Saginaw from Lake Orion to perform audit procedures for the carve-out.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Call with G. Imberger relating to the summary of audit differences.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Status meeting with E. Reinbert and R. Marcola.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/20/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10K.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	Conference call with D. Chamorro and R. Marcola to discuss remaining open audit requests and questions, and to develop an understanding of client timeline in preparing the requested information.	1.1	\$470	\$517	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-completed open items list relating to general journal entry testing due to decrease in scope.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with K. Tau in response to errors found.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with R. Marcola in response to errors found.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the carve-out adjustments issues with E. Reinbert.	2.3	\$220	\$506	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Travel time to Saginaw from Lake Orion to perform audit procedures for the carve-out.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussion with J. Murawski regarding an overall description of the project.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Assist J. Murawski with preparation of workpapers into a presentable format.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with E. Reinbert and R. Marcola.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with R. Marcola, J. Perkins, E. Reinbert and M. Hatzfeld.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/21/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10K.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Travel time roundtrip from Troy to Saginaw.	1.8	*\$235	\$423	A2
Murawski	James P.	JPM	Intern	6/21/2007	Discussion with D. Chamorro regarding an overview of Saginaw's Steering division.	0.7	\$100	\$70	A2
Murawski	James P.	JPM	Intern	6/21/2007	Review files for the Consolidation Reconciliation of Delphi's Steering division.	1.3	\$100	\$130	A2
Murawski	James P.	JPM	Intern	6/21/2007	Preparation of separated workpaper log binders.	1.2	\$100	\$120	A2
Murawski	James P.	JPM	Intern	6/21/2007	Review E&Y's workpapers for the Steering division to prepare spreadsheet of the Workpaper Log.	1.3	\$100	\$130	A2
Murawski	James P.	JPM	Intern	6/21/2007	Tie out of balance sheet reclass from inventory to other assets relating to spare parts for the Hyperion spreadsheet workpaper.	1.6	\$100	\$160	A2
Murawski	James P.	JPM	Intern	6/21/2007	Updating the AWS Steering Carve-out Audit file.	0.8	\$100	\$80	A2
Murawski	James P.	JPM	Intern	6/21/2007	Travel time roundtrip to Saginaw from Shelby Township.	1.1	*\$50	\$55	A2
Tau	King-Size	KST	Senior	6/21/2007	Discussion with D. Chamorro on carve out 2005 corporate held balances tieout.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	6/21/2007	Discussion with D. Chamorro on organizing AWS file and carve out audit workpapers.	0.4	\$275	\$110	A2
Averill	Pamela S.	PSA	Intern	6/22/2007	Documented Worker's Compensation Support	3.2	\$100	\$320	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with M. Hatzfeld in response to errors found.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Discussed the carve-out adjustments issues with E. Reibert.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented footnote support for the Steering Financial Statements.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	3.4	\$220	\$748	A2
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Steering-Assist J. Murawski prepare workpapers into a presentable format.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chanarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Performed maintenance on the AWS file by running a diagnostic test and fixing the errors.	0.4	\$220	\$88	A2
Chanarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Status meeting with M. Hatzfeld. Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10k.	0.4 0.7	\$220 \$220	\$88 \$154	A2 A2
Hatzfeld Jr	Michael J	MJH	Senior Manager	6/22/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Murawski Tau	James P. King-Sze	JPM KST	Intern Senior	6/22/2007 6/22/2007	Fooled Delphi's Steering Allocations. Discussion with D. Chanarro on carve out 2005 corporate held balances tieout.	1.1 0.3	\$100 \$275	\$110 \$83	A2 A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/25/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Hatzfeld Jr	Michael J	MJH	Senior Manager	6/25/2007	Review of 2005 pushdown audit workpapers.	2.1	\$470	\$987	A2
Averill	Pamela S.	PSA	Intern	6/26/2007	Created Balance Sheet OAR for carve-out audit	0.8	\$100	\$80	A2
Averill	Pamela S.	PSA	Intern	6/26/2007	Created Workpaper Retention Memo	0.4	\$100	\$40	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the executive compensation and training fund allocation with M. Boehm.	1.2	\$220	\$264	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the organization of the financial statements and the footnotes with intern.	0.6	\$220	\$132	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.1	\$220	\$242	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the procedures that needed to be performed and answered follow-up questions with E. Simpson	1.1	\$220	\$242	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discusses open items with E. Reinbert relating to the financial statement carve-out.	0.9	\$220	\$198	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Documented 2006 carve-out allocations for the carve-out financial statements.	0.9	\$220	\$198	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Documented the Selling, General and Administrative footnote, especially concentrating on the foreign location allocation.	0.4	\$220	\$88	A2
Chanarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/26/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	2.1	\$220	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Review of 2006 allocation audit workpapers.	2.7	\$470	\$1,269	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Review of 2006 pushdown audit workpapers.	3.3	\$470	\$1,551	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Discussion with D. Chamorro regarding work to be completed.	1.1	\$220	\$242	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Obtained support and documented footnote support	3.2	\$220	\$704	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Prepared OAR schedule and obtained explanations for fluctuations.	3.7	\$220	\$814	A2
Averill	Pamela S.	PSA	Intern	6/27/2007	Set up binder for Carve-out Financial Statements	1.1	\$100	\$110	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	Discussed Saginaw Carve Out procedures with M. Hatzfeld.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	Review of 2005 Hyperion-to-Carve Out Financials Bridge supporting documentation.	4.4	\$330	\$1,452	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Completed the balance sheet overall analytic for the Steering carve-out.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.4	\$220	\$308	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discussed the procedures that needed to be performed and answered follow up questions with E. Simpson.	1.6	\$220	\$352	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discusses open items with E. Reinhart relating to the financial statement carve-out.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Documented 2006 carve-out allocations for the carve-out financial statements.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/27/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	2.1	\$220	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chanarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Conversation with M. Boehm, D. Chanarro and E. Simpson to discuss audit approach related to 2006 allocation adjustments.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Travel time roundtrip from Troy to Saginaw.	1.9	\$235	\$447	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Call with R. Marcola to discuss audit questions related to 2005 pushdown adjustments.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Call with R. Marcola to discuss audit questions related to 2006 pushdown adjustments.	0.9	\$470	\$423	A2
Ranney	Amber C.	ACR	Senior	6/27/2007	Discussing testing of Steering attrition reserves with R. Reinink and M. Hatzfeld.	0.9	\$275	\$248	A2
Simpson	Emma-Rose S.	ESS	Staff	6/27/2007	Discussion with D. Chanarro regarding work to be completed.	1.6	\$220	\$352	A2
Simpson	Emma-Rose S.	ESS	Staff	6/27/2007	Resolved issues relating to the AWS Diagnostic.	3.2	\$220	\$704	A2
Tau	King-Size	KST	Senior	6/27/2007	Discussion with D. Chanarro and M. Hatzfeld on international reporting package tieout.	3.1	\$275	\$853	A2
Tau	King-Size	KST	Senior	6/27/2007	Discussion with G. Imberger on Spain SRM.	0.9	\$275	\$248	A2
Averill	Pamela S.	PSA	Intern	6/28/2007	Documented workpapers for footnotes to carve-out financial statements.	0.6	\$100	\$60	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed 2005 carve out financial statement bridge review notes with D. Chanarro.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed Saginaw Carve Out procedures with M. Hatzfeld.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed training fund carve out workpapers with D. Chanarro.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Review of 2006 Carve Out Hypertion Bridge-to-Financials workpapers documentation.	2.7	\$330	\$891	A2
Chanarro	Destiny D.	DDC	Staff	6/28/2007	Steering-C completed the balance sheet overall analytic for the Steering carve-out.	1.8	\$220	\$396	A2
Chanarro	Destiny D.	DDC	Staff	6/28/2007	Steering-D discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.1	\$220	\$242	A2
Chanarro	Destiny D.	DDC	Staff	6/28/2007	Steering-D discussed open items with E. Reinink relating to the financial statement carve-out.	0.8	\$220	\$176	A2
Chanarro	Destiny D.	DDC	Staff	6/28/2007	Steering-D Documented 2006 carve-out allocations for the carve-out financial statements.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/28/2007	Steering-Looked into tying out the international teams balances into Steering's consolidating trial balance and discussed open questions with K. Tau	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/28/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/28/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/28/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm and D. Chamorro relative to assignment of remaining roles and responsibilities.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm relative to his observations in performing the general review of certain 2005 and 2006 audit working papers related to the 2006 Saginaw carve-out audit.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Review of Spanish Summary Review Memorandum and drafting of follow-up questions for local audit team accordingly.	2.1	\$470	\$987	A2
Murawski	James P.	JPM	Intern	6/28/2007	Provide Q1-Q4 income statements for Delphi's Steering division and indicated that they were carry forwarded from the 10-K workpapers.	0.5	\$100	\$50	A2
Simpson	Emma-Rose S.	ESS	Staff	6/28/2007	Resolved issues relating to the AWS Diagnostic.	3.8	\$220	\$836	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Compiled and documented 1A Memos for carve out audit	0.6	\$100	\$60	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Documented key meeting notes relating to Steering Division for carve out audit	1.6	\$100	\$160	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Prepared audit files for workpapers	0.4	\$100	\$40	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Prepared copy of PBC document and distributed it to client	0.4	\$100	\$40	A2
Boehm	Michael J.	MJB	Manager	6/29/2007	Review of 2006 Carve Out Hyperion Bridge-to-Financials workpapers documentation.	3.8	\$330	\$1,254	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Completed the balance sheet overall analytic for the Steering carve-out.	2.8	\$220	\$616	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed the additional procedures that must be performed to complete the all the procedures listed in the Perform General Audit Procedures checklist with M. Hartzfeld and M. Boehm and E. Marold.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed review notes relating to the Perform General Audit Procedures (PGAP) check list.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed open items with E. Reinherl relating to the financial statement carve-out.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Documented the Selling, General and Administrative footnote, especially concentrating on the foreign location allocation.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Worked on the drafting of the Summary Review Memorandum.	1.6	\$220	\$352	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Accumulation of payroll information related to the 2006 accrued payroll.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Discussion regarding areas to complete for the Steering Audit.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Reviewed PGAP procedures and associated documentation.	3.3	\$275	\$908	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Review of CIV ledgers as they related to the consolidated Steering statements.	2.1	\$275	\$578	A2
Murawski	James P.	JPM	Intern	6/29/2007	Sum up monthly totals for Delphi's Steering division to ensure they tied correctly per A. Ranney.	1.2	\$100	\$120	A2
Ranney	Amber C.	ACR	Senior	6/29/2007	Auditing the Steering Attrition Reserves.	3.3	\$275	\$908	A2
A2 Saginaw Carve-Out Project Total:						312.9		\$79,320	
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						542.4		\$169,593	

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, H. Tucker, M. Ericson, and Skadden.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, and Skadden.	0.4	\$550	\$220	A3
Tucker	Howard J.	HJT	Partner	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, M. Ericson, J. Blank, and Skadden.	0.4	\$750	\$300	A3
Pratt	Lauren E.	LEP	Staff	6/7/2007	Review the latest 13d that was filed with the SEC for 382 purposes.	0.9	\$200	\$180	A3
Tosio	Cathy I.	CIT	Partner	6/7/2007	Review NOI limitation model	1.4	\$680	\$952	A3
Blank	Jacob M.	JMB	Partner	6/11/2007	Weekly status call with J. Whison, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, R. Ward and M. Ericson.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	6/11/2007	Call with Skadden and L. Pratt regarding Highland Schedule 13d and potential impact on Sec. 382.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/11/2007	Drafting email to H. Tucker and R. Ward regarding 382 related call with Skadden.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/11/2007	Preparation for call with S. Feinberg regarding Schedule 13d filings.	0.9	\$550	\$495	A3
Ericson	Molly	ME	Manager	6/11/2007	Weekly status call with J. Whison, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, J. Blank and R. Ward.	0.6	\$550	\$330	A3
Pratt	Lauren E.	LEP	Staff	6/11/2007	Call with M. Ericson and A. Feinberg to discuss the latest 13d filings.	0.6	\$200	\$120	A3
Tucker	Howard J.	HJT	Partner	6/11/2007	Weekly status call with J. Whison, B. Sparks, M. Lewis, S. Gale, Skadden, J. Blank, R. Ward and M. Ericson.	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	6/11/2007	Weekly status call with J. Whison, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, J. Blank and R. Ward.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with C. Tosio, D. Kelley, R. Ward, and H. Tucker regarding tax model and open issues.	2.3	\$550	\$1,265	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with H. Tucker, R. Ward, and S. Gale regarding tax basis balance sheets and stock in domestic subsidiaries; reviewing calculations.	3.4	\$550	\$1,870	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with H. Tucker, R. Ward, S. Gale and J. Whison regarding net unrealized built-in loss and recognized built-in loss calculations.	3.7	\$550	\$2,035	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	6/13/2007	Travel time from Atlanta to Detroit for meetings with S. Gale at corporate office.	4.0	*\$275	\$1,100	A3
Tosio	Cathy I.	CTT	Partner	6/13/2007	864 analysis for NUBIL.	0.2	\$680	\$136	A3
Tosio	Cathy I.	CTT	Partner	6/13/2007	Meeting with H. Tucker, R. Ward, D. Kelley and M. Ericson to review and discuss NUBIL model and sensitivity analysis	2.4	\$680	\$1,632	A3
Tucker	Howard J.	HJT	Partner	6/13/2007	Meeting with R. Ward, M. Ericson, and S. Gale regarding tax basis balance sheets and stock in domestic subsidiaries; reviewing calculations.	3.6	\$750	\$2,700	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Discussion with S. Gale, H. Tucker and M. Ericson regarding NUBIL calculations and additional information needed	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Meet with S. Gale to discuss stock basis calculations	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Review basis in foreign corporation calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Travel time from Atlanta to Troy, MI.	6.0	*\$375	\$2,250	A3
Ericson	Molly	ME	Manager	6/14/2007	Discussion with R. Ward and H. Tucker regarding Company's basis in foreign subs calculations and comparison to current NUBIL model.	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	6/14/2007	Meeting with H. Tucker, R. Ward, and S. Gale and J. Whiston regarding net unrealized built-in loss and recognized built-in loss calculations.	3.8	\$550	\$2,090	A3
Ericson	Molly	ME	Manager	6/14/2007	Meeting with M. Eriksen and S. Gale regarding stock basis in international subsidiaries.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/14/2007	Review the Company's basis in foreign subs calculations and comparing to current NUBIL model.	1.2	\$550	\$660	A3
Tucker	Howard J.	HJT	Partner	6/14/2007	Meeting with R. Ward, M. Ericson, S. Gale and J. Whiston regarding net unrealized built-in loss and recognized built-in loss calculations.	3.3	\$750	\$2,475	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Analyze implications of foreign stock basis on NUBIL calculation	1.4	\$750	\$1,050	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Meet with M. Eriksen to discuss implications.	0.7	\$750	\$525	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	6/14/2007	Meeting with J. Whitsen, S. Gale, H. Tucker and M. Ericson to discuss updates to models, stock and asset basis information required, anticipated emergence date, and additional work needed	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Review Company's calculation of basis in stock of foreign subs.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Travel time from Troy, MI to Atlanta.	5.5	*\$375	\$2,063	A3
Blank	Jacob M.	JMB	Director Partner	6/18/2007	Weekly status call with J. Whitsen, S. Gale, B. Sparks, H. Tucker, R. Ward, M. Ericson and Skadden.	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	6/18/2007	Follow-up call with R. Ward and H. Tucker	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	6/18/2007	Weekly status call with J. Whitsen, S. Gale, B. Sparks, H. Tucker, J. Blank, R. Ward and Skadden.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Prepare for weekly status call.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Follow-up call with R. Ward and M. Ericson.	0.3	\$750	\$225	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Weekly status call with J. Whitsen, S. Gale, B. Sparks, J. Blank, R. Ward, M. Ericson and Skadden.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/18/2007	Participate in weekly status update call, discussed status of NUBIL modeling with Skadden, Company tax department management (J. Whitsen, S. Gale, B. Sparks), H. Tucker, and M. Ericson	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/18/2007	Prepare for weekly status update call, discussed status of NUBIL modeling.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	6/19/2007	Discussing alternative scenario models with R. Ward and H. Tucker.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	6/19/2007	Discussing alternative scenario models with R. Ward and M. Ericson.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	6/19/2007	Reviewing updated models.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	6/19/2007	Discussing alternative scenario models with H. Tucker and M. Ericson.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/19/2007	Review updates to models for hypothetical additional income as requested by B. Sparks and Skadden	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	6/25/2007	Discussing foreign tax gross up vs. non-gross up model with R. Ward.	0.3	\$550	\$165	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ertson	Molly	ME	Manager	6/25/2007	Review article regarding UAW tentative agreement.	0.2	\$550	\$110	A3
Ward	Richard D.	RDW	Executive Director	6/25/2007	Discussing foreign tax gross up vs. non-gross up model with M. Ertson.	0.3	\$750	\$225	A3
Tucker	Howard J.	HJT	Partner	6/25/2007	Reviewing updated models	2.2	\$750	\$1,650	A3
A3 Project Subtotal:						69.5		\$40,608	
* Billed at 1/2 of hourly billing rate									
Tax International - A3									
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Consider U.S. tax implications of proposed restructuring.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Follow-up with local country affiliates on updates/comments to local country planning ideas	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Meet with M. Mukhtar to discuss proposed planning and next steps (including updates to slide deck).	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Review Delphi updated slide deck and discuss status of transaction with M. Mukhtar.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Review email correspondence related to international restructuring and schedule meetings to discuss structure accordingly.	0.8	\$600	\$480	A3
Maksymczak	Agnieszka	AM	Senior Manager	6/4/2007	Update of slides and sent to M. Mukhtar and S. Baier accordingly.	0.8	\$650	\$520	A3
Menger	Jorg	JM	Partner	6/4/2007	Review of revised stepplan	0.9	\$750	\$675	A3
Menger	Jorg	JM	Partner	6/4/2007	Research German RETT planning and RETT guidelines for Organschaft.	1.3	\$750	\$975	A3
Mukhtar	Mark J.	MJM	Partner	6/4/2007	Discuss Delphi project/slides w/ K. Keown.	1.5	\$680	\$1,020	A3
Slier	Klaus	KS	Senior Manager	6/4/2007	Review amendments slide deck regarding German tax considerations and consequences	1.9	\$650	\$1,235	A3
Voortman	Anna	AV	Partner	6/4/2007	Discussion on status of Mexican and Brazilian leverage transactions	1.3	\$750	\$975	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Conf Call with M. Mukhtar and M. Becka to discuss Mexican tax planning opportunities for Delphi	1.5	\$600	\$900	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Research and consider U.S. Tax Implications of proposed Delphi Planning.	2.2	\$600	\$1,320	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Update slide deck to revise planning and include add'l local country and U.S. comments.	1.1	\$600	\$660	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Review planning ideas for Holdco and local country planning	1.2	\$600	\$720	A3
Mukhtar	Mark J.	MJM	Partner	6/5/2007	Delphi conf. call w/ M. Becka & K. Keown to discuss Mexico planning.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	6/5/2007	Delphi - prepare for meeting w/ B. Sparks	0.9	\$680	\$612	A3
Keown	Karen M.	KMK	Senior Manager	6/6/2007	Meet with M. Mukhtar to review and discuss global holdco structure	3.6	\$600	\$2,160	A3
Menger	Jorg	JM	Partner	6/6/2007	Review new treaty protocol and prepare benefit analysis for revised international restructuring	1.6	\$750	\$1,200	A3
Menger	Jorg	JM	Partner	6/6/2007	Call with J. Menger, M. Burkart, K. Siler to discuss German KG vs. GmbH Holding pros and cons	0.8	\$750	\$600	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Call w/ B. Sparks and K. Keown to discuss open items.	0.2	\$680	\$136	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Delphi conf. call w/ A. Voortman and K. Keown re: Holdco alternatives.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Delphi - prepare outline/step plan for Holdco & review alternatives.	2.4	\$680	\$1,632	A3
Siler	Klaus	KS	Senior Manager	6/6/2007	Call with J. Menger, M. Burkart to discuss German KG vs. GmbH Holding pros and cons	0.8	\$650	\$520	A3
Keown	Karen M.	KMK	Senior Manager	6/7/2007	Conf Call with M. Becka, E. Rios, M. Mukhtar and myself re: Mexican tax planning.	0.8	\$600	\$480	A3
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Delphi conf. call w/ E. Rios, M. Becka, and K. Keown to discuss Mexico Planning.	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Delphi prep for meeting with B. Sparks re: Holdco.	1.9	\$680	\$1,292	A3
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Conference call w/ S. Huisman & K. Keown re: Holdco structure.	0.6	\$680	\$408	A3
Huisman	Serge	SH	Partner	6/8/2007	Conference call with M. Mukhtar re Luxembourg considerations related to the structure and step-plan status.	0.5	\$750	\$375	A3
Keown	Karen M.	KMK	Senior Manager	6/8/2007	Conf call to discuss Mexican tax planning. Attending: M. Becka, B. Sparks, K. Keown, M. Mukhtar, and E. Rios	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/8/2007	Review of Mexican slide deck in preparation for conf call re: MX tax planning.	0.4	\$600	\$240	A3
Mukhtar	Mark J.	MJM	Partner	6/8/2007	Delphi - Mexico call w/ E. Rios, M. Becka, K. Keown, and B. Sparks	1.1	\$680	\$748	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhar	Mark J.	MJM	Partner	6/8/2007	Discuss international restructuring alternatives w/ B. Sparks.	3.4	\$680	\$2,312	A3
Mukhar	Mark J.	MJM	Partner	6/8/2007	Prep for international restructuring meeting w/ B. Sparks	2.1	\$680	\$1,428	A3
Mukhar	Mark J.	MJM	Partner	6/8/2007	Review tax attributes related to future distribution by Delphi	2.4	\$680	\$1,632	A3
Huysmans	Serge	SH	Partner	6/11/2007	Discussion with M. Mukhar re Luxembourg withholding tax considerations.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	6/12/2007	Correspondence with B. Sparks regarding proposed Luxembourg holding company structure and dividend withholding tax considerations.	0.7	\$750	\$525	A3
Mukhar	Mark J.	MJM	Partner	6/12/2007	Conf. call w/ B. Sparks & S. Huysmans re: Lux Holdco.	0.8	\$680	\$544	A3
Kwon	Karen M.	KMK	Senior Manager	6/13/2007	Delphi update discussion on international restructuring transaction with M. Mukhar (review of proposed transaction structures).	1.3	\$600	\$780	A3
Huysmans	Serge	SH	Partner	6/14/2007	Call with S. Baier regarding update of Korean step-plan.	0.3	\$750	\$225	A3
Baier	Simone	SB	Senior	6/15/2007	Review Korean slides	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	6/15/2007	Discussions with K. Siler regarding business purpose	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	6/15/2007	Discussions with S. Huysmans reg. business purpose	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	6/15/2007	Discussion with M. Kwon and S. Huysmans to discuss Korean tax consequences of restructuring steps	1.5	\$450	\$675	A3
Huysmans	Serge	SH	Partner	6/15/2007	Discussion with S. Baier and Korean desk re preparation of step-plan slides summarizing the Korean tax considerations.	1.1	\$750	\$825	A3
Kwon	Min Young	MYK	Senior Manager	6/15/2007	Korea - Discussion with S. Huysmans and S. Baier regarding Korean tax implications associated with the proposed incorporation of a new Korean holding company, transfer of Delphi Korea Corporation, and a merger.	1.4	\$650	\$910	A3
Malyszczak	Agnieszka	AM	Senior Manager	6/15/2007	Analysis of the approval letter -Poland	1.5	\$650	\$975	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Menger	Jorg	JM	Partner	6/15/2007	Review and respond to emails regarding internal approval, language issues, new proposed tax shelter legislation, Par. 42AO ff. June 14, 07, and impact on structure.	1.8	\$750	\$1,350	A3
Slier	Klaus	KS	Senior Manager	6/15/2007	Review management approval letter	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	6/18/2007	Coordination with S. Huysmans, M. Mukhtar and J. Menger.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	6/18/2007	Prepare email to B. Sparks regarding review of internal approval documents	0.3	\$450	\$135	A3
Huysmans	Serge	SH	Partner	6/18/2007	Discussion with M. Mukhtar re potential transfer of Brazil, Korea and Singapore into the Luxembourg structure.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	6/18/2007	Review of proposed German, Polish and Brazilian internal approval documents.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	6/18/2007	Follow-up discussion with S. Baier regarding proposed German, Polish and Brazilian Internal approval documents.	0.2	\$750	\$150	A3
Kwon	Min Young	MYK	Senior Manager	6/18/2007	Korea - Review of slide deck and comments thereof	2.1	\$650	\$1,365	A3
Menger	Jorg	JM	Partner	6/18/2007	Review of Delphi writeup of German tax implications of proposed restructuring	0.9	\$750	\$675	A3
Menger	Jorg	JM	Partner	6/18/2007	Call with B. Sparks regarding German Business reason requirements	0.9	\$750	\$675	A3
Mukhtar Seok Slier	Mark J. Jim H. Klaus	MJM JHS KS	Partner Manager Senior Manager	6/18/2007 6/18/2007 6/18/2007	Delphi review Debt Placement slide deck. Korea desk - review of slide deck and research Call with B. Sparks regarding German Business reason requirements	1.6 1.0 0.8	\$680 \$550 \$650	\$1,088 \$550 \$520	A3 A3 A3
Voortman	Anna	AV	Partner	6/18/2007	Review & analyze alternative bank proposals for establishing debt structure post bankruptcy emergence	1.4	\$750	\$1,050	A3
Baier	Simone	SB	Senior	6/19/2007	Finalize Korean slides and send to Mukhtar accordingly.	0.6	\$450	\$270	A3
Bakke	Don	DWB	Senior Manager	6/19/2007	Discussion with A. Voortman regarding structuring foreign holding company	0.5	\$650	\$325	A3
Mukhtar	Mark J.	MJM	Partner	6/19/2007	Delphi conf call w/ A. Voortman, B. Sparks and M. Cone.	1.3	\$680	\$884	A3
Mukhtar	Mark J.	MJM	Partner	6/19/2007	Delphi PL Debt Placement	1.0	\$680	\$680	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	6/19/2007	Conference call with B. Sparks & M. Cone to discuss tax implications associated with the various debt structures proposed by banks.	1.7	\$750	\$1,275	A3
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Conf call with M. Mukhtar and A. Voortman and B. Sparks to discuss proposed international restructuring structures and next steps to implement the transaction	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Review European Debt Placement Analysis Slide deck for Delphi	1.3	\$600	\$780	A3
Maksymczak	Agnieszka	AM	Senior Manager	6/20/2007	Review of the request for a binding ruling plus comments	2.6	\$650	\$1,690	A3
Voortman	Anna	AV	Partner	6/20/2007	Conference call with B. Sparks regarding debt financing alternatives in conjunction with 3851(K5) applicability.	1.2	\$750	\$900	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Meeting with K. Keown and M. Mukhtar to discuss modeling of tax consequences for international restructuring.	1.1	\$150	\$165	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Prepare model for K. Keown on Cash D.	0.4	\$150	\$60	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Discussion with K. Keown on Cash D.	0.7	\$150	\$105	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Meeting with K. Keown, K. Grabow and M. Mukhtar to discuss modeling of tax consequences for international restructuring	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Meet with K. Grabow on Cash D Modeling	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Review basis information provided by Delphi.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Update Cash D Modeling for 2006 EBITDA estimates and review results with M. Mukhtar accordingly.	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MJM	Partner	6/22/2007	Delphi - meeting w/ K. Keown and K. Grabow re: 1248 analysis	1.1	\$680	\$748	A3
Huymans	Serge	SH	Partner	6/25/2007	Discussion with D. Kelley and H. Aquino, regarding involvement of foreign offices.	0.3	\$750	\$225	A3
Voortman	Anna	AV	Partner	6/29/2007	Review and analyze alternative bank proposals for establishing debt structure post bankruptcy emergence.	1.2	\$750	\$900	A3

A3 Project Subtotal: 85.0 \$54,789
A3 Project Total: 154.5 \$95,397

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Begin formatting May invoice per Court requirements.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with C. Tosio regarding April 07 EXHIBIT D (final)	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Preparation of May Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Update MASTER Employees and MASTER Code Combo for May invoice.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Begin formatting May time and expense download for invoice preparation.	0.9	\$140	\$126	
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Accumulation of information related to preparation of the fee application.	0.6	\$600	\$360	
Tosio	Cathy I.	CIT	Partner	6/4/2007	Work on May fee accrual for the Company.	0.8	\$575	\$460	
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with E. Marold and N. Miller regarding estimated May invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Work on May 07 invoice.	1.9	\$140	\$266	
Chiungu	Roxana M.	RMC	Staff	6/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with S. Sheckell and J. Simon regarding responses to fee committee for the Fourth Interim Fee Application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Research and review posting on the LCC website related to inquiries for the 4th interim period.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Work on responses to the fee committee for the Fourth Interim Fee Application.	0.9	\$140	\$126	
Chiungu	Roxana M.	RMC	Staff	6/6/2007	Accumulation of information related to preparation of the fee application.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Discussion with S. Sheckell and C. Tosio regarding responses to the fee committee for the Fourth Interim Fee Application.	0.8	\$140	\$112	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Work on May invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Work on responses to the fee committee for the Fourth Interim Fee Application.	0.8	\$140	\$112	
Asher	Kevin F.	KFA	Partner	6/7/2007	Accumulation of information related to preparation of the fee application.	0.7	\$770	\$539	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Call with J. Simon regarding our responses to the Fee Committee concerning DELPHI: Fourth Interim Fee Application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Review of updated responses to the Fee Committee concerning DELPHI: Fourth Interim Fee Application revised by J. Simon.	0.4	\$140	\$56	
Krabill	Aaron J.	AIK	Senior Manager	6/8/2007	Accumulation of information related to preparation of the fee application.	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	6/8/2007	Accumulation of information related to preparation of the fee application.	0.2	\$330	\$66	
Sheckell	Steven F.	SFS	Partner	6/8/2007	Review of fee application information	1.2	\$575	\$690	
Stille	Mark Jacob	MJS	Senior	6/8/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Conference call with Fee Committee, S. Sheckell, and K. Asher regarding Delphi Fourth Interim.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Work on April invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with R. Shastri regarding Delphi May 07 EXHIBIT D.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Preparation of emails regarding Delphi May Time Descriptions.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Review and discuss Delphi Outstanding AR Analysis with J. Lamb, S. Sheckell, B. Hamblin and N. Miller.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Work on April invoice.	2.9	\$140	\$406	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EW	Senior	6/13/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Aquino	Heather	HKA	Client Serving Associate	6/14/2007	Correspondence with J. Korovesis regarding preparation of February and March invoice for LCC.	0.8	\$140	\$112	
Aquino	Heather	HKA	Client Serving Associate	6/14/2007	Correspondence with R. Shastri regarding Delphi May 07 EXHIBIT D.	0.1	\$140	\$14	
Aquino	Heather	HKA	Client Serving Associate	6/14/2007	Preparation of emails regarding May Expense Inquiries.	0.4	\$140	\$56	
Aquino	Heather	HKA	Client Serving Associate	6/14/2007	Work on May expenses for invoice.	0.9	\$140	\$126	
Korovesis	Janine	JK	Intern	6/14/2007	Updated and revised February and March Invoices for LCC submission.	2.4	\$100	\$240	
Aquino	Heather	HKA	Client Serving Associate	6/15/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HKA	Client Serving Associate	6/15/2007	Correspondence with J. Korovesis regarding preparation of April invoice for LCC.	0.3	\$140	\$42	
Aquino	Heather	HKA	Client Serving Associate	6/15/2007	Preparation of email summarizing Bankruptcy Court and Firm requirements for time and expense reporting for all new individuals on the Delphi engagement.	0.3	\$140	\$42	
Aquino	Heather	HKA	Client Serving Associate	6/15/2007	Work with J. Korovesis to regarding previous invoices.	0.8	\$140	\$112	
Averill	Pamela S.	PSA	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.7	\$100	\$70	
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$220	\$132	
Korovesis	Janine	JK	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$100	\$60	
Korovesis	Janine	JK	Intern	6/15/2007	Prepared data book for invoices, 6/06 thru 4/07	2.7	\$100	\$270	
Korovesis	Janine	JK	Intern	6/15/2007	Updated and revised April Invoice for LCC submission.	0.3	\$100	\$30	
Krahl	Aaron J.	AJK	Senior Manager	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$330	\$198	
Ramney	Anber C.	ACR	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Sheekell	Steven F.	SFS	Partner	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Skonieczny	Jennifer L.	JLS	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.9	\$100	\$90	
Stille	Mark Jacob	MJS	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Tau	King-Size	KST	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$275	\$220	
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Follow-up with individuals regarding May Descriptions.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Revisions to April invoice.	3.9	\$140	\$546	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with J. Simon regarding no April Fee Statement objections.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with L. Platt regarding May Expense Inquiry.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with M. Ramirez regarding Delphi May Expenses.	0.2	\$140	\$28	
Miller	Nicholas S.	NSM	Manager	6/19/2007	Review of the May invoice.	3.1	\$330	\$1,023	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Hartzfeld regarding May Descriptions.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Ramirez regarding Delphi May Expenses.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Rothmund regarding May Time Inquiry.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Preparation of individual emails (with individual files) for review of May invoice.	1.2	\$140	\$168	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Update May 07 time on invoice per A. Krabill, M. Hatzfeld, N. Miller and M. Rohmund	1.9	\$140	\$266	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Work on May 07 expenses, forward to N. Miller for review.	0.8	\$140	\$112	
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Review and revise May 2007 International Tax Billing for Delphi per H. Aquino	0.5	\$600	\$300	
Murawski	James P.	JPM	Intern	6/20/2007	Prepare spreadsheet of A. Krabill's time for May invoice.	1.3	\$100	\$130	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with B. Hamblin and S. Sheckell regarding April Invoice payment status/Court approval.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with M. Hatzfeld and J. Simon regarding Bankruptcy Billing protocol for international work incurred	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with N. Miller regarding May 07 Invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Perform May 07 Invoice reconciliation to capture additional T&E charged.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Revise May 07 Invoice.	1.4	\$140	\$196	
Miller	Nicholas S.	NSM	Manager	6/21/2007	Review of May expenses to be invoiced.	0.3	\$330	\$99	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Coordination of Delphi International Billing Discussion to ensure correct protocol per Bankruptcy Court Requirements.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Menh regarding Kevin's Expenses (May) - Delphi for invoice purposes.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Review Delphi/Draft Fee Orders for June 26, 2007 Hearing documents per J. Simon.	0.6	\$140	\$84	
Averill	Pamela S.	PSA	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Boehm	Michael J.	MBJ	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Horne	Kevin John	KJH	Staff	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EW	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Murawski	James P.	JPM	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.8	\$100	\$80	
Pacella	Shannon M.	SMP	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Ranney	Amber C.	ACR	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	1.0	\$275	\$275	
Sheckell	Steven F.	SFS	Partner	6/22/2007	Accumulation of information in preparation of the fee application.	0.5	\$575	\$288	
Skonieczny	Jennifer L.	JLS	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Stille	Mark Jacob	MJS	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Revise May invoice per J. Hegelmann's comments.	0.9	\$140	\$126	
Hegelmann	Julie Ann	JAH	Senior	6/25/2007	Draft e-mail with questions and send along with reviewed billing to H. Aquino to incorporate in invoice	0.2	\$300	\$60	
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Revise May invoice.	1.8	\$140	\$252	
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Correspondence with individuals regarding Delphi May Expense descriptions.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Correspondence with tax team regarding May invoice finalization.	0.2	\$140	\$28	
Ericson Aquino	Molly Heather	ME HRA	Manager Client Serving Associate	6/26/2007 6/27/2007	Revise May invoice per H. Aquino Revision of May expenses per S. Sheckell.	0.4 0.9	\$550 \$140	\$220 \$126	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with N. Miller regarding May expenses.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Work with P. Averill on finalization of May invoice - footing.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with B. Hamblin regarding status of May invoice.	0.2	\$140	\$28	
Averill	Pamela S.	PSA	Intern	6/27/2007	Assisted H. Aquino with finalization of May invoice	0.8	\$100	\$80	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of timekeeper summary for May invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of billing summary for May invoice.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with B. Hamblin regarding May 07 Invoice for Finalization.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of May 07 Invoice Summary for the Company per N. Miller.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with J. Simon regarding status of Court order for payment.	0.2	\$140	\$28	
Averill	Pamela S.	PSA	Intern	6/28/2007	Assisted H. Aquino with finalization of May invoice	1.7	\$100	\$170	
Miller	Nicholas S.	NSM	Manager	6/28/2007	Finalize review of the May invoice.	1.0	\$330	\$330	
Averill	Pamela S.	PSA	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	0.8	\$100	\$80	
Boehm	Michael J.	MJB	Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Chammaro	Destiny D.	DDC	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.3	\$140	\$42	
Horner	Kevin John	KJH	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Keown	Karen M.	KMK	Senior Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.4	\$600	\$240	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EW/M	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Murawski	James P.	JPM	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	1.1	\$100	\$110	
Pacella	Shannon M.	SMP	Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Ranney	Amber C.	ACR	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Skonieczny	Jennifer L.	JLS	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Stille	Mark Jacob	MJS	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						92.8		\$18,543	